

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

*In re*

**BENITAGO INC., et al.,**

**Debtors.<sup>1</sup>**

**Chapter 11**

**Case No. 23-11394 (SHL)**

**(Jointly Administered)**

**NOTICE OF FILING OF STAFFING AND COMPENSATION REPORT OF TRIPLE P  
RTS, LLC FOR THE PERIOD FROM  
DECEMBER 1, 2023, TO DECEMBER 31, 2023**

Name of Applicant:	TRIPLE P RTS, LLC
Authorized to Provide Services to:	Benitago Inc., et al.
Date of Retention:	<i>Nunc Pro Tunc</i> to 8/30/2023
Period of which Compensation and Expenses are Sought:	12/1/2023 through 12/31/2023
Amount of Compensation Requested:	\$471,838.50
Amount of Expense Requested:	\$0.00
Total Compensation and Expenses	\$471,838.50

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's tax identification number, are: Benitago, Inc. (4084); Acrux LLC (9391); Aludra Limited (4147); Algedi LLC (3835); Biham LLC (4095); Canopus LLC (8124); Denebola LLC (5430); Errai LLC (7652); Felis LLC (4176); Ginan LLC (2439); Hamal LLC (1775); Izar LLC (6010); Jabbah LLC (0658); Kamuy LLC (8461); Lich LLC (2892); Maasym LLC (9332); Nusakan LLC (1861); Okab LLC (6499); Phact LLC (3663); Chechia LLC (N/A); Dalim LLC (4741); Segin LLC (8849); Taiyi LLC (N/A); Veritate LLC (6416); Wazn LLC (7193); Yildun LLC (3017); Bharani LLC (1732); Alhena LLC (7613); and Revati LLC (0170). The location of the Debtors' service address for purposes of these chapter 11 cases is: 1 Liberty Street, Ste. 320, New York, New York 10006.

**PLEASE TAKE NOTICE** that, in accordance with that certain *ORDER (I) AUTHORIZING THE RETENTION OF TRIPLE P RTS, LLC TO PROVIDE (A) THOMAS STUDEBAKER AS CHIEF RESTRUCTURING OFFICER, AND (B) ADDITIONAL PERSONNEL, AS NECESSARY, EFFECTIVE AS OF THE PETITION DATE, AND (II) GRANTING RELATED RELIEF*, dated January 30, 2024 Docket No. 279 (the “**Order**”), Triple P RTS, LLC (“**Portage Point**”) hereby files this Compensation Report for the period of December 1, 2023 through and including December 31, 2023 (the “**Compensation Report**”).

**PLEASE TAKE FURTHER NOTICE** that during the Compensation Period, Portage Point incurred professional fees in the amount of \$471,838.50 as reflected in the attached exhibits.

**PLEASE TAKE FURTHER NOTICE** that Parties in interest shall have twenty-one (21) days after the Compensation Report is filed with the Court to object. In the event an objection is raised and not consensually resolved, the portion of the Compensation Report objected to shall be subject to review by this Court. No payments shall be made to Portage Point until the objection period has passed, and in the event an objection is raised, no payment shall be made to Portage Point on account of the portion of the Compensation Report objected to until such objection is resolved.

**PLEASE TAKE FURTHER NOTICE** that notwithstanding anything to the contrary contained in the Order or any exhibits related thereto, during the course of these chapter 11 cases, Portage Point will only seek reimbursement of actual and necessary expenses itemized in the monthly Compensation Report.

New York, New York  
Dated: January 30, 2024

**Triple P RTS, LLC**

*/s/ Thomas Studebaker*

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*Thomas Studebaker*

Managing Director & Co-Head of  
Turnaround & Restructuring  
300 North LaSalle  
Suite 1420  
Chicago, IL 60654

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

*In re*

**BENITAGO INC., et al.,**

**Debtors.<sup>1</sup>**

**Chapter 11**

**Case No. 23-11394 (SHL)**

**(Jointly Administered)**

**STAFFING AND COMPENSATION REPORT OF TRIPLE P RTS, LLC FOR THE  
PERIOD FROM  
DECEMBER 1, 2023, TO DECEMBER 31, 2023**

Exhibit A – Statement of Fees and Expenses by Subject Matter

Exhibit B – Summary of Professionals and Fees

Exhibit C – Detailed Description of Fees

Dated: January 30, 2024

/s/ Thomas Studebaker

Thomas Studebaker  
Chief Restructuring Officer

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's tax identification number, are: Benitago, Inc. (4084); Acrux LLC (9391); Aludra Limited (4147); Algedi LLC (3835); Biham LLC (4095); Canopus LLC (8124); Denebola LLC (5430); Errai LLC (7652); Felis LLC (4176); Ginan LLC (2439); Hamal LLC (1775); Izar LLC (6010); Jabbah LLC (0658); Kamuy LLC (8461); Lich LLC (2892); Maasym LLC (9332); Nusakan LLC (1861); Okab LLC (6499); Phact LLC (3663); Chechia LLC (N/A); Dalim LLC (4741); Segin LLC (8849); Taiyi LLC (N/A); Veritate LLC (6416); Wazn LLC (7193); Yildun LLC (3017); Bharani LLC (1732); Alhena LLC (7613); and Revati LLC (0170). The location of the Debtors' service address for purposes of these chapter 11 cases is: 1 Liberty Street, Ste. 320, New York, New York 10006.

## **EXHIBIT A**

### **Statement of Fees and Expenses by Subject Matter**

<b>Acrux</b>		
<b>Task</b>	<b>Hours</b>	<b>Fees</b>
Asset Recovery & Analysis	2.9	\$ 1,220.25
Business Operations	27.9	20,635.50
Case Administration	25.6	15,825.75
Cash Flow Forecasting	61.3	33,370.00
Claims Administration & Objections	8.3	4,718.00
Deliverable Preparation & Review	39.7	21,173.50
Employment & Fee Applications	23.3	9,983.25
Financial Analysis & Modeling	5.4	3,604.75
Financing & Cash Collateral	21.0	17,152.50
Meetings & Communication with Management	20.8	11,914.00
Meetings & Communication with Professionals	37.5	18,480.75
Plan & Disclosure Statement	57.2	40,088.50
Reporting	7.5	3,385.50
Transaction Support & Execution	30.9	5,598.00
Valuation	10.5	N/A
<b>Total</b>	<b>379.6</b>	<b>\$ 207,150.25</b>
Monthly Fee - December		37,500.00
<b>Total Fees</b>		<b>\$ 244,650.25</b>
<b>Benitago</b>		
<b>Task</b>	<b>Hours</b>	<b>Fees</b>
Asset Recovery & Analysis	2.9	\$ 1,220.25
Business Operations	26.6	19,433.00
Case Administration	17.3	12,199.75
Cash Flow Forecasting	57.2	30,834.50
Claims Administration & Objections	8.3	4,718.00
Deliverable Preparation & Review	35.7	19,183.50
Employment & Fee Applications	23.3	9,983.25
Financial Analysis & Modeling	5.4	3,604.75
Financing & Cash Collateral	18.1	14,470.00
Meetings & Communication with Management	11.0	6,488.50
Meetings & Communication with Professionals	37.5	18,480.75
Plan & Disclosure Statement	57.2	40,088.50
Reporting	7.5	3,385.50
Transaction Support & Execution	30.9	5,598.00
Valuation	10.5	N/A
<b>Total</b>	<b>349.2</b>	<b>\$ 189,688.25</b>
Monthly Fee - December		37,500.00
<b>Total Fees</b>		<b>\$ 227,188.25</b>
<b>Total</b>		
<b>Task</b>	<b>Hours</b>	<b>Fees</b>
Asset Recovery & Analysis	5.7	\$ 2,440.50
Business Operations	54.5	40,068.50
Case Administration	42.9	28,025.50
Cash Flow Forecasting	118.5	64,204.50
Claims Administration & Objections	16.6	9,436.00
Deliverable Preparation & Review	75.4	40,357.00
Employment & Fee Applications	46.5	19,966.50
Financial Analysis & Modeling	10.7	7,209.50
Financing & Cash Collateral	39.0	31,622.50
Meetings & Communication with Management	31.8	18,402.50
Meetings & Communication with Professionals	75.0	36,961.50
Plan & Disclosure Statement	114.4	80,177.00
Reporting	15.0	6,771.00
Transaction Support & Execution	61.7	11,196.00
Valuation	21.0	N/A
<b>Total</b>	<b>728.7</b>	<b>\$ 396,838.50</b>
Monthly Fee - December		75,000.00
<b>Total Fees</b>		<b>\$ 471,838.50</b>

**EXHIBIT B**

**Summary of Professionals and Fees**

**Acrux**

<b><u>Professional</u></b>	<b><u>Position</u></b>	<b><u>Hours</u></b>	<b><u>Fees</u></b>
Tom Studebaker	Managing Director	84.3	\$ 78,016.25
Steve Bremer	Managing Director	20.2	N/A
Scott Canna	Senior Director	102.0	69,949.75
Geoff Schmitz	Director	31.1	N/A
Cosmo Giancaspro	Vice President	25.3	14,302.00
Skye Levy	Associate	8.6	N/A
Hunter Reynolds	Associate	108.2	44,882.25
<b>Total</b>		<b>379.6</b>	<b>\$ 207,150.25</b>
Monthly Fee - December			37,500.00
<b>Total Fees</b>			<b>\$ 244,650.25</b>

**Benitago**

<b><u>Professional</u></b>	<b><u>Position</u></b>	<b><u>Hours</u></b>	<b><u>Fees</u></b>
Tom Studebaker	Managing Director	75.0	\$ 69,396.25
Steve Bremer	Managing Director	18.2	N/A
Scott Canna	Senior Director	96.1	65,908.25
Geoff Schmitz	Director	29.2	N/A
Cosmo Giancaspro	Vice President	22.9	12,946.00
Skye Levy	Associate	8.0	N/A
Hunter Reynolds	Associate	99.9	41,437.75
<b>Total</b>		<b>349.2</b>	<b>\$ 189,688.25</b>
Monthly Fee - December			37,500.00
<b>Total Fees</b>			<b>\$ 227,188.25</b>

**Total**

<b><u>Professional</u></b>	<b><u>Position</u></b>	<b><u>Hours</u></b>	<b><u>Fees</u></b>
Tom Studebaker	Managing Director	159.3	\$ 147,412.50
Steve Bremer	Managing Director	38.4	N/A
Scott Canna	Senior Director	198.0	135,858.00
Geoff Schmitz	Director	60.3	N/A
Cosmo Giancaspro	Vice President	48.2	27,248.00
Skye Levy	Associate	16.5	N/A
Hunter Reynolds	Associate	208.0	86,320.00
<b>Total</b>		<b>728.7</b>	<b>\$ 396,838.50</b>
Monthly Fee - December			75,000.00
<b>Total Fees</b>			<b>\$ 471,838.50</b>

**EXHIBIT C**

**Detailed Description of Fees**

<u>Date</u>	<u>Professional</u>	<u>Notes</u>	<u>Rate</u>	<u>Hours</u>	<u>Fees</u>
<b>Asset Recovery &amp; Analysis</b>					
12/15/2023	Hunter Reynolds	Begin working through updating inventory SKU's for November	415.00	2.0	830.00
12/15/2023	Hunter Reynolds	Continue working through tying November COGS and Inventory thru liquidation analysis	415.00	1.5	622.50
12/15/2023	Hunter Reynolds	Work through mapping each SKU to a particular collateral bucket in the liquidation analysis for November	415.00	1.2	498.00
12/19/2023	Hunter Reynolds	Prepare for and participate in conversation with C. Giancaspro and H. Reynolds on claims sizing exercise and deliverable	415.00	0.5	207.50
12/19/2023	Cosmo Giancaspro	Prepare for and participate in conversation with C. Giancaspro and H. Reynolds on claims sizing exercise and deliverable	565.00	0.5	282.50
<b>Business Operations</b>					
12/1/2023	Cosmo Giancaspro	Develop November flash sales reporting schedule	565.00	0.3	169.50
12/1/2023	Scott Canna	Review and respond to correspondence regarding employee compensation	685.00	0.2	137.00
12/1/2023	Scott Canna	Review and respond to diligence questions regarding company monthly sales performance	685.00	0.8	548.00
12/1/2023	Scott Canna	Review and respond to diligence questions regarding proposed purchase order schedule	685.00	0.9	616.50
12/1/2023	Tom Studebaker	Review of November 23 sales information relative to prior months and last year.	925.00	0.8	740.00
12/4/2023	Scott Canna	Review and respond to correspondence regarding employee compensation questions	685.00	0.8	548.00
12/4/2023	Scott Canna	Review and respond to correspondence regarding inventory purchase orders	685.00	0.9	616.50
12/6/2023	Scott Canna	Review and respond to correspondence regarding purchase order plan	685.00	1.0	685.00
12/7/2023	Cosmo Giancaspro	Analyze UK sales holdbacks	565.00	1.2	678.00
12/7/2023	Scott Canna	Review and refine proposed disbursement requests following cash council meeting	685.00	1.7	1,164.50
12/8/2023	Scott Canna	Review and update pro forma cash balance analysis for disbursement activity	685.00	1.2	822.00
12/8/2023	Scott Canna	Review financial statement allocation analysis and prepare updates to methodology	685.00	1.8	1,233.00
12/11/2023	Tom Studebaker	Correspondence regarding Turkey office lease renewal.	925.00	0.2	185.00
12/11/2023	Scott Canna	Prepare weekly disbursement threshold schedule for minimum liquidity analysis	685.00	1.8	1,233.00
12/12/2023	Scott Canna	Review and respond to correspondence regarding disbursement requests	685.00	0.6	411.00
12/12/2023	Scott Canna	Review and update purchase order forecast for Chinese New Year and liquidity considerations	685.00	1.9	1,301.50
12/13/2023	Scott Canna	Continue to review and prepare support schedules for Chinese New Year inventory purchasing plan	685.00	1.2	822.00
12/13/2023	Tom Studebaker	Correspondence with management and Coventure advisors regarding HR related issues.	925.00	0.4	370.00
12/13/2023	Scott Canna	Review and prepare support schedules for Chinese New Year inventory purchasing plan	685.00	1.9	1,301.50
12/13/2023	Scott Canna	Review and respond to correspondence regarding open role interview process	685.00	0.3	205.50
12/13/2023	Cosmo Giancaspro	Review and update bi-weekly reporting first day relief schedules	565.00	0.3	169.50
12/14/2023	Tom Studebaker	Correspondence regarding Acrux inventory purchases and related supporting documents.	925.00	0.7	647.50
12/14/2023	Scott Canna	Prepare for and participate in calls with Portage Point colleagues (T Studebaker, S Canna) to discuss inventory purchasing plan	685.00	0.8	548.00
12/14/2023	Tom Studebaker	Prepare for and participate in calls with Portage Point colleagues (T Studebaker, S Canna) to discuss inventory purchasing plan	925.00	0.8	740.00
12/14/2023	Scott Canna	Review and update Chinese New Year purchasing plan and related support schedules	685.00	1.9	1,301.50
12/15/2023	Tom Studebaker	Correspondence regarding Acrux inventory purchases and related supporting documents.	925.00	0.6	555.00
12/15/2023	Scott Canna	Review and update CNY purchasing plan for revised PO list and liquidity outlook	685.00	1.9	1,301.50
12/18/2023	Scott Canna	Review and respond to correspondence regarding revenue and AR reconciliation	685.00	0.4	274.00
12/18/2023	Scott Canna	Review and update inventory purchasing plan for Chinese New Year orders	685.00	1.5	1,027.50
12/19/2023	Scott Canna	Update inventory purchasing plan for revised CNY outlook	685.00	1.6	1,096.00
12/20/2023	Tom Studebaker	Correspondence with management and Coventure regarding CNY inventory purchases.	925.00	0.3	277.50
12/20/2023	Scott Canna	Prepare updated liquidity analysis for inventory purchasing plan	685.00	1.6	1,096.00
12/20/2023	Scott Canna	Review updated Chinese New Year purchase Order request list and align POs with liquidity forecast	685.00	1.7	1,164.50
12/21/2023	Tom Studebaker	Correspondence with management and Coventure regarding the Debtors LTD audit requirements.	925.00	0.3	277.50
12/21/2023	Tom Studebaker	Correspondence with management and Coventure regarding CNY inventory purchases.	925.00	0.2	185.00
12/21/2023	Scott Canna	Develop revised Chinese New Year Purchase Order listing per liquidity forecast	685.00	1.2	822.00
12/21/2023	Scott Canna	Review contract listing relative to vendor payments for ordinary course assumed contract review	685.00	1.0	685.00
12/22/2023	Scott Canna	Review and respond to correspondence regarding disbursement approvals	685.00	0.2	137.00
12/22/2023	Scott Canna	Review and respond to correspondence regarding incremental invoices to pay	685.00	0.3	205.50
12/22/2023	Scott Canna	Review and respond to correspondence regarding updated purchase order request list	685.00	0.7	479.50



<u>Date</u>	<u>Professional</u>	<u>Notes</u>	<u>Rate</u>	<u>Hours</u>	<u>Fees</u>
12/26/2023	Tom Studebaker	Continued work towards transition planning in advance of close.	925.00	1.3	1,202.50
12/26/2023	Tom Studebaker	Correspondence regarding upcoming inventory purchasing levels based on updated liquidity forecast.	925.00	1.1	1,017.50
12/26/2023	Scott Canna	Finalize Chinese purchase order plan based on supplier lead-times	685.00	1.0	685.00
12/26/2023	Tom Studebaker	Review and analysis of updated CNY inventory purchasing analysis and related prioritization.	925.00	1.3	1,202.50
12/26/2023	Scott Canna	Review and respond to correspondence regarding intercompany transfers	685.00	0.2	137.00
12/26/2023	Scott Canna	Review incremental Chinese New Year purchase Orders and related liquidity analyses	685.00	1.8	1,233.00
12/26/2023	Tom Studebaker	Review of correspondence from DOL and correspondence regarding the same.	925.00	0.3	277.50
12/26/2023	Scott Canna	Review proposed disbursement request list for approvals and working capital needs	685.00	1.2	822.00
12/27/2023	Scott Canna	Review disbursement proposal list and evaluate payments in connection with cash flow budget	685.00	1.0	685.00
12/28/2023	Tom Studebaker	Correspondence with Coventure regarding Pixor cure amount and Coventure's input on next steps towards resolution	925.00	0.8	740.00
12/28/2023	Tom Studebaker	Correspondence with Spec Brands regarding transition items, including contract cures and meetings with Company employees.	925.00	0.9	832.50
12/28/2023	Scott Canna	Develop contract data base and cross reference filed and scheduled claims	685.00	1.5	1,027.50
12/28/2023	Tom Studebaker	Ongoing correspondence regarding Pixor and related outstanding payments.	925.00	0.6	555.00
12/28/2023	Tom Studebaker	Ongoing correspondence with Coventure regarding inventory purchasing schedule and related impact on liquidity.	925.00	0.5	462.50
12/28/2023	Scott Canna	Review and update inventory purchase order schedule for Chinese New year orders	685.00	1.9	1,301.50
12/29/2023	Tom Studebaker	Continued efforts related to transition planning and execution, including coordination between Coventure and Company.	925.00	1.2	1,110.00
<b>Case Administration</b>					
12/1/2023	Hunter Reynolds	Prepare for and participate in conversation with T. Studebaker, S. Canna, H. Reynolds on upcoming deliverables and deadlines	415.00	0.7	290.50
12/1/2023	Scott Canna	Prepare for and participate in conversation with T. Studebaker, S. Canna, H. Reynolds on upcoming deliverables and deadlines	685.00	0.7	479.50
12/1/2023	Tom Studebaker	Prepare for and participate in conversation with T. Studebaker, S. Canna, H. Reynolds on upcoming deliverables and deadlines	925.00	0.7	647.50
12/4/2023	Hunter Reynolds	Prepare for and attend call with S. Canna, C. Giancaspro, H. Reynolds to discuss current status, upcoming deliverables, and open items.	415.00	0.4	166.00
12/4/2023	Scott Canna	Prepare for and attend call with S. Canna, C. Giancaspro, H. Reynolds to discuss current status, upcoming deliverables, and open items.	685.00	0.4	274.00
12/4/2023	Cosmo Giancaspro	Prepare for and attend call with S. Canna, C. Giancaspro, H. Reynolds to discuss current status, upcoming deliverables, and open items.	565.00	0.4	226.00
12/4/2023	Tom Studebaker	Prepare for and attend call with T. Studebaker and S. Canna to discuss current status, upcoming deliverables, and open items.	925.00	0.3	277.50
12/4/2023	Scott Canna	Prepare for and attend call with T. Studebaker and S. Canna to discuss current status, upcoming deliverables, and open items.	685.00	0.3	205.50
12/4/2023	Hunter Reynolds	Prepare for and participate in conversation with T. Studebaker, S. Canna, C. Giancaspro, H. Reynolds on upcoming deliverables and deadlines	415.00	0.4	166.00
12/4/2023	Cosmo Giancaspro	Prepare for and participate in conversation with T. Studebaker, S. Canna, C. Giancaspro, H. Reynolds on upcoming deliverables and deadlines	565.00	0.4	226.00
12/4/2023	Scott Canna	Prepare for and participate in conversation with T. Studebaker, S. Canna, C. Giancaspro, H. Reynolds on upcoming deliverables and deadlines	685.00	0.4	274.00
12/4/2023	Tom Studebaker	Prepare for and participate in conversation with T. Studebaker, S. Canna, C. Giancaspro, H. Reynolds on upcoming deliverables and deadlines	925.00	0.4	370.00
12/5/2023	Hunter Reynolds	Prepare for and participate in conversation with T. Studebaker, S. Canna, H. Reynolds on upcoming deliverables and deadlines	415.00	0.6	249.00
12/5/2023	Scott Canna	Prepare for and participate in conversation with T. Studebaker, S. Canna, H. Reynolds on upcoming deliverables and deadlines	685.00	0.6	411.00
12/5/2023	Tom Studebaker	Prepare for and participate in conversation with T. Studebaker, S. Canna, H. Reynolds on upcoming deliverables and deadlines	925.00	0.6	555.00
12/7/2023	Hunter Reynolds	Prepare for and participate in conversation with S. Canna, C. Giancaspro, H. Reynolds on staffing hours	415.00	0.3	124.50
12/7/2023	Scott Canna	Prepare for and participate in conversation with S. Canna, C. Giancaspro, H. Reynolds on staffing hours	685.00	0.3	205.50
12/7/2023	Cosmo Giancaspro	Prepare for and participate in conversation with S. Canna, C. Giancaspro, H. Reynolds on staffing hours	575.00	0.3	172.50
12/7/2023	Hunter Reynolds	Prepare for and participate in conversation with T. Studebaker, S. Canna, H. Reynolds on upcoming deliverables and deadlines	415.00	0.5	207.50
12/7/2023	Tom Studebaker	Prepare for and participate in conversation with T. Studebaker, S. Canna, H. Reynolds on upcoming deliverables and deadlines	925.00	0.5	462.50
12/7/2023	Scott Canna	Prepare for and participate in conversation with T. Studebaker, S. Canna, H. Reynolds on upcoming deliverables and deadlines	685.00	0.5	342.50
12/8/2023	Tom Studebaker	Correspondence regarding payment of lender professional fees and information required.	925.00	0.3	277.50

<u>Date</u>	<u>Professional</u>	<u>Notes</u>	<u>Rate</u>	<u>Hours</u>	<u>Fees</u>
12/8/2023	Tom Studebaker	Prepare for and attend call with T. Studebaker and S. Canna to discuss current status, upcoming deliverables, and open items.	925.00	0.5	462.50
12/8/2023	Scott Canna	Prepare for and attend call with T. Studebaker and S. Canna to discuss current status, upcoming deliverables, and open items.	745.00	0.5	372.50
12/8/2023	Hunter Reynolds	Prepare for and participate in conversation with S. Canna, H. Reynolds on upcoming deliverables and deadlines	415.00	0.3	124.50
12/8/2023	Scott Canna	Prepare for and participate in conversation with S. Canna, H. Reynolds on upcoming deliverables and deadlines	685.00	0.3	205.50
12/8/2023	Tom Studebaker	Review and analysis of updated case timeline from TSS based on current status of negotiations and liquidity runway.	925.00	0.8	740.00
12/8/2023	Tom Studebaker	Review of updated staffing plan for December and January based on current case timeline and workplan.	925.00	0.4	370.00
12/11/2023	Hunter Reynolds	Prepare for and participate in conversation with T. Studebaker, S. Canna, H. Reynolds on upcoming deliverables and deadlines	415.00	0.5	207.50
12/11/2023	Scott Canna	Prepare for and participate in conversation with T. Studebaker, S. Canna, H. Reynolds on upcoming deliverables and deadlines	685.00	0.5	342.50
12/11/2023	Tom Studebaker	Prepare for and participate in conversation with T. Studebaker, S. Canna, H. Reynolds on upcoming deliverables and deadlines	925.00	0.5	462.50
12/11/2023	Tom Studebaker	Review of updated case timeline based on adjournment of DS hearing on 12/14.	925.00	0.3	277.50
12/12/2023	Tom Studebaker	Correspondence regarding communications with UK tax authorities related to UK audit.	925.00	0.2	185.00
12/12/2023	Tom Studebaker	Correspondence regarding timing of November MOR.	925.00	0.1	92.50
12/12/2023	Hunter Reynolds	Prepare for and participate in conversation with T. Studebaker, S. Canna, H. Reynolds on upcoming deliverables and deadlines	415.00	0.5	207.50
12/12/2023	Scott Canna	Prepare for and participate in conversation with T. Studebaker, S. Canna, H. Reynolds on upcoming deliverables and deadlines	685.00	0.5	342.50
12/12/2023	Tom Studebaker	Prepare for and participate in conversation with T. Studebaker, S. Canna, H. Reynolds on upcoming deliverables and deadlines	925.00	0.5	462.50
12/12/2023	Tom Studebaker	Review of updated draft conversation motion, including correspondence regarding the same.	925.00	0.4	370.00
12/13/2023	Tom Studebaker	Continued correspondence regarding communications with UK tax authorities related to UK audit.	925.00	0.3	277.50
12/13/2023	Hunter Reynolds	Prepare for and participate in conversation with S. Canna, H. Reynolds on upcoming deliverables and deadlines	415.00	0.5	207.50
12/13/2023	Scott Canna	Prepare for and participate in conversation with S. Canna, H. Reynolds on upcoming deliverables and deadlines	685.00	0.5	342.50
12/13/2023	Hunter Reynolds	Prepare for and participate in conversation with T. Studebaker, S. Canna, H. Reynolds - Joined late on upcoming deliverables and deadlines	415.00	0.4	166.00
12/13/2023	Scott Canna	Prepare for and participate in conversation with T. Studebaker, S. Canna, H. Reynolds on upcoming deliverables and deadlines	685.00	0.6	411.00
12/13/2023	Tom Studebaker	Prepare for and participate in conversation with T. Studebaker, S. Canna, H. Reynolds on upcoming deliverables and deadlines	925.00	0.6	555.00
12/14/2023	Hunter Reynolds	Prepare for and participate in conversation with S. Canna, C. Giancaspro, H. Reynolds on upcoming deliverables and deadlines	415.00	0.4	166.00
12/14/2023	Cosmo Giancaspro	Prepare for and participate in conversation with S. Canna, C. Giancaspro, H. Reynolds on upcoming deliverables and deadlines	565.00	0.4	226.00
12/14/2023	Scott Canna	Prepare for and participate in conversation with S. Canna, C. Giancaspro, H. Reynolds on upcoming deliverables and deadlines	685.00	0.4	274.00
12/14/2023	Hunter Reynolds	Prepare for and participate in hearing with Judge S. Lane, the Debtors (S. Nestares, W. Chun), V. Jindal, KWJSS (S. Southard), US Trustee (R. Morrissey), Togut (K. Ortiz), Portage Point (T. Studebaker, S. Bremer, G. Schmitz, S. Canna, C. Giancaspro, H. Reynolds)	415.00	0.6	249.00
12/14/2023	Scott Canna	Prepare for and participate in hearing with Judge S. Lane, the Debtors (S. Nestares, W. Chun), V. Jindal, KWJSS (S. Southard), US Trustee (R. Morrissey), Togut (K. Ortiz), Portage Point (T. Studebaker, S. Bremer, G. Schmitz, S. Canna, C. Giancaspro, H. Reynolds)	685.00	0.6	411.00
12/14/2023	Cosmo Giancaspro	Prepare for and participate in hearing with Judge S. Lane, the Debtors (S. Nestares, W. Chun), V. Jindal, KWJSS (S. Southard), US Trustee (R. Morrissey), Togut (K. Ortiz), Portage Point (T. Studebaker, S. Bremer, G. Schmitz, S. Canna, C. Giancaspro, H. Reynolds)	565.00	0.6	339.00
12/14/2023	Tom Studebaker	Prepare for and participate in hearing with Judge S. Lane, the Debtors (S. Nestares, W. Chun), V. Jindal, KWJSS (S. Southard), US Trustee (R. Morrissey), Togut (K. Ortiz), Portage Point (T. Studebaker, S. Bremer, G. Schmitz, S. Canna, C. Giancaspro, H. Reynolds)	925.00	0.6	555.00
12/14/2023	Tom Studebaker	Review and analysis of updated conversion motion and updates to liquidity figures included.	925.00	0.8	740.00
12/15/2023	Hunter Reynolds	Prepare for and participate in conversation with T. Studebaker, S. Canna, H. Reynolds on upcoming deliverables and deadlines	415.00	0.5	207.50
12/15/2023	Scott Canna	Prepare for and participate in conversation with T. Studebaker, S. Canna, H. Reynolds on upcoming deliverables and deadlines	685.00	0.5	342.50

<u>Date</u>	<u>Professional</u>	<u>Notes</u>	<u>Rate</u>	<u>Hours</u>	<u>Fees</u>
12/15/2023	Tom Studebaker	Prepare for and participate in conversation with T. Studebaker, S. Canna, H. Reynolds on upcoming deliverables and deadlines	925.00	0.5	462.50
12/18/2023	Hunter Reynolds	Prepare for and participate in conversation with S. Canna, H. Reynolds on upcoming deliverables and deadlines	415.00	0.3	124.50
12/18/2023	Scott Canna	Prepare for and participate in conversation with S. Canna, H. Reynolds on upcoming deliverables and deadlines	685.00	0.3	205.50
12/19/2023	Cosmo Giancaspro	Prepare for and participate in conversation with T. Studebaker, S. Canna, C. Giancaspro, H. Reynolds on upcoming deliverables and deadlines	565.00	0.5	282.50
12/19/2023	Hunter Reynolds	Prepare for and participate in conversation with T. Studebaker, S. Canna, C. Giancaspro, H. Reynolds on upcoming deliverables and deadlines	415.00	0.5	207.50
12/19/2023	Scott Canna	Prepare for and participate in conversation with T. Studebaker, S. Canna, C. Giancaspro, H. Reynolds on upcoming deliverables and deadlines	685.00	0.5	342.50
12/19/2023	Tom Studebaker	Prepare for and participate in conversation with T. Studebaker, S. Canna, C. Giancaspro, H. Reynolds on upcoming deliverables and deadlines	925.00	0.5	462.50
12/20/2023	Hunter Reynolds	Prepare for and participate in conversation with T. Studebaker, S. Canna, H. Reynolds on upcoming deliverables and deadlines	415.00	0.6	249.00
12/20/2023	Tom Studebaker	Prepare for and participate in conversation with T. Studebaker, S. Canna, H. Reynolds on upcoming deliverables and deadlines	925.00	0.6	555.00
12/20/2023	Scott Canna	Prepare for and participate in conversation with T. Studebaker, S. Canna, H. Reynolds on upcoming deliverables and deadlines	685.00	0.6	411.00
12/20/2023	Hunter Reynolds	Prepare for and participate in hearing with Judge S. Lane, the Debtors (S. Nestares, W. Chun), V. Jindal, KWJSS (S. Southard), US Trustee (R. Morrissey), Togut (K. Ortiz), Portage Point (T. Studebaker, S. Bremer, G. Schmitz, S. Canna, C. Giancaspro, H. Reynolds)	415.00	0.8	332.00
12/20/2023	Cosmo Giancaspro	Prepare for and participate in hearing with Judge S. Lane, the Debtors (S. Nestares, W. Chun), V. Jindal, KWJSS (S. Southard), US Trustee (R. Morrissey), Togut (K. Ortiz), Portage Point (T. Studebaker, S. Bremer, G. Schmitz, S. Canna, C. Giancaspro, H. Reynolds)	565.00	0.8	452.00
12/20/2023	Scott Canna	Prepare for and participate in hearing with Judge S. Lane, the Debtors (S. Nestares, W. Chun), V. Jindal, KWJSS (S. Southard), US Trustee (R. Morrissey), Togut (K. Ortiz), Portage Point (T. Studebaker, S. Bremer, G. Schmitz, S. Canna, C. Giancaspro, H. Reynolds)	685.00	0.8	548.00
12/20/2023	Tom Studebaker	Prepare for and participate in hearing with Judge S. Lane, the Debtors (S. Nestares, W. Chun), V. Jindal, KWJSS (S. Southard), US Trustee (R. Morrissey), Togut (K. Ortiz), Portage Point (T. Studebaker, S. Bremer, G. Schmitz, S. Canna, C. Giancaspro, H. Reynolds)	925.00	0.8	740.00
12/21/2023	Tom Studebaker	Development of updated workplan and timeline based on mediation settlement.	925.00	0.6	555.00
12/21/2023	Hunter Reynolds	Prepare for and participate in conversation with T. Studebaker, S. Canna, H. Reynolds on upcoming deliverables and deadlines	415.00	0.3	124.50
12/21/2023	Scott Canna	Prepare for and participate in conversation with T. Studebaker, S. Canna, H. Reynolds on upcoming deliverables and deadlines	685.00	0.3	205.50
12/21/2023	Tom Studebaker	Prepare for and participate in conversation with T. Studebaker, S. Canna, H. Reynolds on upcoming deliverables and deadlines	925.00	0.3	277.50
12/26/2023	Tom Studebaker	Review and analysis of updated estimated claims analysis based on revised 13WCF, including correspondence regarding the same.	925.00	1.1	1,017.50
12/27/2023	Hunter Reynolds	Prepare for and participate in conversation with S. Canna, H. Reynolds on upcoming deliverables and deadlines	415.00	0.3	124.50
12/27/2023	Scott Canna	Prepare for and participate in conversation with S. Canna, H. Reynolds on upcoming deliverables and deadlines	685.00	0.3	205.50
12/27/2023	Tom Studebaker	Review and analysis of draft exclusivity motion, including correspondence regarding the same.	925.00	1.1	1,017.50
12/27/2023	Tom Studebaker	Review and analysis of updated draft exclusivity motion based on comments from SellersFunding and UCC, including correspondence regarding the same.	925.00	0.4	370.00
12/27/2023	Scott Canna	Review and respond to correspondence regarding treatment of professional invoices and carve out funding	685.00	0.7	479.50
12/29/2023	Tom Studebaker	Ongoing updates and refinements of case timelines, deliverable dates, and staffing requirements.	925.00	0.9	832.50
12/29/2023	Scott Canna	Review and respond to correspondence regarding carve out analysis	685.00	0.2	137.00
12/4/2023	Steve Bremer	Catch up call with T. Studebaker re case progress	N/A	0.5	N/A
12/14/2023	Steve Bremer	Prepare for and participate in hearing with Judge S. Lane, the Debtors (S. Nestares, W. Chun), V. Jindal, KWJSS (S. Southard), US Trustee (R. Morrissey), Togut (K. Ortiz), Portage Point (T. Studebaker, S. Bremer, G. Schmitz, S. Canna, C. Giancaspro, H. Reynolds)	N/A	0.6	N/A
12/14/2023	Geoff Schmitz	Prepare for and participate in hearing with Judge S. Lane, the Debtors (S. Nestares, W. Chun), V. Jindal, KWJSS (S. Southard), US Trustee (R. Morrissey), Togut (K. Ortiz), Portage Point (T. Studebaker, S. Bremer, G. Schmitz, S. Canna, C. Giancaspro, H. Reynolds)	N/A	0.6	N/A

<u>Date</u>	<u>Professional</u>	<u>Notes</u>	<u>Rate</u>	<u>Hours</u>	<u>Fees</u>
12/20/2023	Steve Bremer	Prepare for and participate in hearing with Judge S. Lane, the Debtors (S. Nestares, W. Chun), V. Jindal, KWJSS (S. Southard), US Trustee (R. Morrissey), Togut (K. Ortiz), Portage Point (T. Studebaker, S. Bremer, G. Schmitz, S. Canna, C. Giancaspro, H. Reynolds)	N/A	0.8	N/A
12/20/2023	Geoff Schmitz	Prepare for and participate in hearing with Judge S. Lane, the Debtors (S. Nestares, W. Chun), V. Jindal, KWJSS (S. Southard), US Trustee (R. Morrissey), Togut (K. Ortiz), Portage Point (T. Studebaker, S. Bremer, G. Schmitz, S. Canna, C. Giancaspro, H. Reynolds)	N/A	0.7	N/A
<b>Cash Flow Forecasting</b>					
12/1/2023	Cosmo Giancaspro	Prepare for and participate in conversation with C. Giancaspro and H. Reynolds on TWCF roll forward	565.00	1.4	791.00
12/1/2023	Hunter Reynolds	Prepare for and participate in conversation with C. Giancaspro and H. Reynolds on TWCF roll forward	415.00	1.4	581.00
12/1/2023	Scott Canna	Review and update pro forma liquidity analysis for operating disbursement forecast and bank reconciliation	685.00	1.8	1,233.00
12/1/2023	Hunter Reynolds	Work through bringing in Open PO's to forecast inventory purchasing for TWCF	415.00	1.9	788.50
12/4/2023	Hunter Reynolds	Continue to work through mapping vendor payments to forecast TWCF	415.00	0.9	373.50
12/4/2023	Hunter Reynolds	Continue working through US and UK inflows and bring in credit card transactions	415.00	1.2	498.00
12/4/2023	Hunter Reynolds	Work through bringing in UK and US actual inflows from week prior and mapping vendors for TWCF forecasting	415.00	2.0	830.00
12/4/2023	Hunter Reynolds	Work through pulling bank balances to roll forward actuals in the TWCF	415.00	0.5	207.50
12/5/2023	Cosmo Giancaspro	Assist in development of thirteen-week forecast	565.00	1.8	1,017.00
12/5/2023	Hunter Reynolds	Continue to work through updates to professional fee schedule per comments and updates	415.00	0.9	373.50
12/5/2023	Hunter Reynolds	Continue working through bringing in inflows and mapping different vendors for TWCF	415.00	1.2	498.00
12/5/2023	Hunter Reynolds	Prepare for and participate in conversation with S. Canna and H. Reynolds on TWCF forecast roll forward	415.00	0.6	249.00
12/5/2023	Scott Canna	Prepare for and participate in conversation with S. Canna and H. Reynolds on TWCF forecast roll forward	685.00	0.6	411.00
12/5/2023	Hunter Reynolds	Prepare for and participate in conversation with S. Canna and H. Reynolds on TWCF forecast roll forward	415.00	0.7	290.50
12/5/2023	Scott Canna	Prepare for and participate in conversation with S. Canna and H. Reynolds on TWCF forecast roll forward	685.00	0.7	479.50
12/5/2023	Cosmo Giancaspro	Prepare for and participate in meeting with C. Giancaspro and H. Reynolds re: thirteen week forecast development	565.00	1.0	565.00
12/5/2023	Hunter Reynolds	Prepare for and participate in meeting with C. Giancaspro and H. Reynolds re: thirteen week forecast development	415.00	1.0	415.00
12/5/2023	Scott Canna	Review and update restructuring cost schedule for revised estimates	685.00	1.5	1,027.50
12/5/2023	Scott Canna	Review forecast over forecast comparison for budget revisions	685.00	1.7	1,164.50
12/5/2023	Scott Canna	Update cash flow forecast exhibits for revised cash collateral budget	685.00	1.8	1,233.00
12/5/2023	Hunter Reynolds	Work through methodology tab to compare vs updated AP to correctly forecast first few weeks of the forecast	415.00	1.4	581.00
12/5/2023	Hunter Reynolds	Work through revising professional fee exhibits to tie throughout the model	415.00	2.0	830.00
12/5/2023	Hunter Reynolds	Work through updating AP for TWCF roll forward	415.00	2.0	830.00
12/5/2023	Hunter Reynolds	Work through updating inventory and service payments for week ending 12/8	415.00	0.4	166.00
12/5/2023	Hunter Reynolds	Work through updating professional fees in TWCF forecast	415.00	1.9	788.50
12/6/2023	Hunter Reynolds	Prepare for and participate in conversation with C. Giancaspro and H. Reynolds on TWCF roll forward	415.00	0.5	207.50
12/6/2023	Cosmo Giancaspro	Prepare for and participate in conversation with C. Giancaspro and H. Reynolds on TWCF roll forward	565.00	0.5	282.50
12/6/2023	Hunter Reynolds	Prepare for and participate in conversation with C. Giancaspro and H. Reynolds on TWCF updates and professional fees	415.00	0.4	166.00
12/6/2023	Cosmo Giancaspro	Prepare for and participate in conversation with C. Giancaspro and H. Reynolds on TWCF updates and professional fees	565.00	0.4	226.00
12/6/2023	Hunter Reynolds	Prepare for and participate in conversation with S. Canna and H. Reynolds on TWCF output finalization to send to lenders	415.00	0.5	207.50
12/6/2023	Scott Canna	Prepare for and participate in conversation with S. Canna and H. Reynolds on TWCF output finalization to send to lenders	685.00	0.5	342.50
12/6/2023	Hunter Reynolds	Prepare for and participate in conversation with S. Canna and H. Reynolds on TWCF roll forward	415.00	0.5	207.50
12/6/2023	Scott Canna	Prepare for and participate in conversation with S. Canna and H. Reynolds on TWCF roll forward	685.00	0.5	342.50
12/6/2023	Hunter Reynolds	Prepare for and participate in conversation with T. Studebaker, S. Canna, and H. Reynolds on TWCF roll forward and budget output	415.00	1.1	456.50
12/6/2023	Scott Canna	Prepare for and participate in conversation with T. Studebaker, S. Canna, and H. Reynolds on TWCF roll forward and budget output	685.00	1.1	753.50
12/6/2023	Tom Studebaker	Prepare for and participate in conversation with T. Studebaker, S. Canna, and H. Reynolds on TWCF roll forward and budget output	925.00	1.1	1,017.50

<u>Date</u>	<u>Professional</u>	<u>Notes</u>	<u>Rate</u>	<u>Hours</u>	<u>Fees</u>
12/6/2023	Hunter Reynolds	Prepare for and participate in conversation with T. Studebaker, S. Canna, C. Giancaspro, H. Reynolds on TWCF roll forward walk through and budget updates	415.00	1.4	581.00
12/6/2023	Scott Canna	Prepare for and participate in conversation with T. Studebaker, S. Canna, C. Giancaspro, H. Reynolds on TWCF roll forward walk through and budget updates	685.00	1.4	959.00
12/6/2023	Tom Studebaker	Prepare for and participate in conversation with T. Studebaker, S. Canna, C. Giancaspro, H. Reynolds on TWCF roll forward walk through and budget updates	925.00	1.4	1,295.00
12/6/2023	Cosmo Giancaspro	Prepare for and participate in conversation with T. Studebaker, S. Canna, C. Giancaspro, H. Reynolds on TWCF roll forward walk through and budget updates (dropped early)	565.00	0.9	508.50
12/6/2023	Tom Studebaker	Review and analysis of updated TWCF and related support schedules, including variance to prior version.	925.00	1.2	1,110.00
12/6/2023	Scott Canna	Review and update cash flow forecast model for latest cash collateral budget assumptions	685.00	1.8	1,233.00
12/6/2023	Cosmo Giancaspro	Review draft thirteen-week budget	565.00	0.9	508.50
12/6/2023	Hunter Reynolds	Work through tying out the Debtors and Acrux exhibits for TWCF output showing cash movements	415.00	1.9	788.50
12/6/2023	Hunter Reynolds	Work through tying out liquidity and claims exhibits to updated professional fees schedule	415.00	0.8	332.00
12/6/2023	Hunter Reynolds	Work through tying variances to prior budget to see where the numbers compare	415.00	1.2	498.00
12/6/2023	Hunter Reynolds	Work through updating professional fees and AP through updated budget	415.00	1.6	664.00
12/7/2023	Hunter Reynolds	Calculate and size the current levels of Amazon holdbacks for UK sales	415.00	1.6	664.00
12/7/2023	Tom Studebaker	Correspondence regarding Acrux inventory purchasing.	925.00	0.4	370.00
12/7/2023	Tom Studebaker	Review and analysis of updated estimated claims analysis and funding requirements based on updated TWCF assumptions.	925.00	1.4	1,295.00
12/7/2023	Tom Studebaker	Review and analysis of updated proposed approach to modify professional fee carve out to bridge liquidity through closing	925.00	1.7	1,572.50
12/7/2023	Scott Canna	Review and update pro forma liquidity analysis for Plan assumptions and timeline	685.00	1.9	1,301.50
12/7/2023	Tom Studebaker	Review of potential updates to case timeline in connection with liquidity runway based on current TWCF.	925.00	0.7	647.50
12/7/2023	Scott Canna	Update minimum liquidity analysis based on updated forecast	685.00	1.0	685.00
12/8/2023	Hunter Reynolds	Prepare for and participate in conversation with C. Giancaspro and H. Reynolds on allocation analysis for intercompany services agreement	415.00	0.4	166.00
12/8/2023	Cosmo Giancaspro	Prepare for and participate in conversation with C. Giancaspro and H. Reynolds on allocation analysis for intercompany services agreement	565.00	0.4	226.00
12/8/2023	Hunter Reynolds	Prepare for and participate in conversation with S. Canna and H. Reynolds on allocation analysis for intercompany services agreement	415.00	0.6	249.00
12/8/2023	Scott Canna	Prepare for and participate in conversation with S. Canna and H. Reynolds on allocation analysis for intercompany services agreement	685.00	0.6	411.00
12/8/2023	Hunter Reynolds	Prepare for and participate in conversation with S. Canna and H. Reynolds on intercompany payments allocation analysis	415.00	0.8	332.00
12/8/2023	Scott Canna	Prepare for and participate in conversation with S. Canna and H. Reynolds on intercompany payments allocation analysis	685.00	0.8	548.00
12/8/2023	Hunter Reynolds	Work through building out schedule for actuals payments vs what we have allocated for intercompany services agreement	415.00	1.8	747.00
12/8/2023	Hunter Reynolds	Work through updating and outputting allocation analysis for intercompany services agreement	415.00	1.9	788.50
12/11/2023	Hunter Reynolds	Continue to work through intercompany reporting payments exhibit to send across to lenders	415.00	0.6	249.00
12/11/2023	Tom Studebaker	Correspondence regarding updated professional fee estimates for non-consensual scenario.	925.00	0.7	647.50
12/11/2023	Hunter Reynolds	Prepare and bring in cash balances across the accounts to roll forward actuals for prior weeks	415.00	0.5	207.50
12/11/2023	Tom Studebaker	Review and analysis of updated professional fee estimates..	925.00	0.4	370.00
12/11/2023	Scott Canna	Review latest financial allocation analysis for the Debtors and Acrux cost allocation	685.00	1.2	822.00
12/11/2023	Tom Studebaker	Review of tax amounts assumed in TWCF related to ongoing negotiations for Aludra VAT amounts.	925.00	0.6	555.00
12/11/2023	Hunter Reynolds	Work through bringing in actuals inflows for US and UK bank accounts and mapping the vendors	415.00	2.0	830.00
12/11/2023	Hunter Reynolds	Work through bringing in vendor payments inflows from prior week and mapping across vendors	415.00	2.0	830.00
12/12/2023	Tom Studebaker	Prepare for and attend call with T. Studebaker and S. Canna to discuss CNY inventory purchasing, additional information needed and next steps.	925.00	0.4	370.00
12/12/2023	Scott Canna	Prepare for and attend call with T. Studebaker and S. Canna to discuss CNY inventory purchasing, additional information needed and next steps.	685.00	0.4	274.00
12/12/2023	Hunter Reynolds	Prepare for and participate in conversation with S. Canna, H. Reynolds on Chinese New Year inventory plan	415.00	0.6	249.00
12/12/2023	Scott Canna	Prepare for and participate in conversation with S. Canna, H. Reynolds on Chinese New Year inventory plan	685.00	0.6	411.00

<u>Date</u>	<u>Professional</u>	<u>Notes</u>	<u>Rate</u>	<u>Hours</u>	<u>Fees</u>
12/12/2023	Hunter Reynolds	Prepare for and participate in conversation with T. Studebaker, S. Canna, H. Reynolds on Chinese New Year inventory plan	415.00	0.3	124.50
12/12/2023	Scott Canna	Prepare for and participate in conversation with T. Studebaker, S. Canna, H. Reynolds on Chinese New Year inventory plan	685.00	0.3	205.50
12/12/2023	Tom Studebaker	Prepare for and participate in conversation with T. Studebaker, S. Canna, H. Reynolds on Chinese New Year inventory plan	925.00	0.3	277.50
12/12/2023	Tom Studebaker	Review and analysis of updated estimates received for non-consensual process, including assessment of impact on liquidity runway.	925.00	0.8	740.00
12/12/2023	Scott Canna	Update intercompany payment analysis for general ledger review	685.00	0.9	616.50
12/12/2023	Hunter Reynolds	Work through updating and preparing Chinese New Year output	415.00	0.9	373.50
12/13/2023	Hunter Reynolds	Pull actual bank balances for 12.13.23	415.00	0.5	207.50
12/13/2023	Tom Studebaker	Review of updated CNY inventory purchase analysis per request of Coventure advisors, and correspondence regarding the same.	925.00	0.6	555.00
12/13/2023	Hunter Reynolds	Work through reviewing and analyzing SellerFi interest schedule and comparing to forecast	415.00	1.4	581.00
12/15/2023	Hunter Reynolds	Prepare for and participate in conversation with S. Canna and H. Reynolds on cash balances and inventory purchasing	415.00	0.4	166.00
12/15/2023	Scott Canna	Prepare for and participate in conversation with S. Canna and H. Reynolds on cash balances and inventory purchasing	685.00	0.4	274.00
12/15/2023	Hunter Reynolds	Prepare updated CNY plan with updates from the company	415.00	0.9	373.50
12/15/2023	Hunter Reynolds	Work through pulling bank account activity for each of the accounts to find actuals receipts	415.00	1.9	788.50
12/17/2023	Hunter Reynolds	Bring in bank balances to find starting cash in TWCF	415.00	0.6	249.00
12/18/2023	Hunter Reynolds	Prepare for and participate in conversation with S. Canna and H. Reynolds on liquidity analysis and claims sizing output	415.00	0.4	166.00
12/18/2023	Scott Canna	Prepare for and participate in conversation with S. Canna and H. Reynolds on liquidity analysis and claims sizing output	685.00	0.4	274.00
12/18/2023	Hunter Reynolds	Prepare for and participate in conversation with S. Canna and H. Reynolds on liquidity analysis and claims sizing output	415.00	0.5	207.50
12/18/2023	Scott Canna	Prepare for and participate in conversation with S. Canna and H. Reynolds on liquidity analysis and claims sizing output	685.00	0.5	342.50
12/18/2023	Scott Canna	Prepare for and participate in conversation with S. Canna and H. Reynolds on sales forecast and revenue historicals	685.00	0.5	342.50
12/18/2023	Hunter Reynolds	Prepare for and participate in conversation with S. Canna and H. Reynolds on sales forecast and revenue historicals	415.00	0.5	207.50
12/18/2023	Hunter Reynolds	Work through bringing in actuals inflows for US and UK bank accounts and mapping the vendors	415.00	2.0	830.00
12/18/2023	Hunter Reynolds	Work through bringing in vendor payments inflows from prior week and mapping across vendors	415.00	2.0	830.00
12/19/2023	Hunter Reynolds	Prepare for and participate in conversation with S. Canna and H. Reynolds on sales variance	415.00	0.2	83.00
12/19/2023	Scott Canna	Prepare for and participate in conversation with S. Canna and H. Reynolds on sales variance	685.00	0.2	137.00
12/19/2023	Hunter Reynolds	Reach out to Stretto to discuss fees	415.00	0.1	41.50
12/20/2023	Hunter Reynolds	Update current cash balance of the Debtors from the bank accounts	415.00	0.5	207.50
12/20/2023	Hunter Reynolds	Work through receivables data to find sales variances for brands	415.00	0.3	124.50
12/21/2023	Hunter Reynolds	Begin working through rolling forward TWCF to update budget	415.00	1.9	788.50
12/21/2023	Hunter Reynolds	Map prior contracts to AP and claims analysis to find what go forward contract buyouts will be for lenders	415.00	1.4	581.00
12/21/2023	Hunter Reynolds	Work through finding contracts currently in place and what their amount outstanding is	415.00	1.2	498.00
12/22/2023	Hunter Reynolds	Prepare for and participate in conversation with S. Canna and H. Reynolds on TWCF budget roll forward	415.00	2.0	830.00
12/22/2023	Scott Canna	Prepare for and participate in conversation with S. Canna and H. Reynolds on TWCF budget roll forward	685.00	2.0	1,370.00
12/22/2023	Scott Canna	Update cash flow budget for final cash collateral motion	685.00	1.7	1,164.50
12/26/2023	Hunter Reynolds	Bring in actual inflows from prior week for US and UK bank activity	415.00	2.0	830.00
12/26/2023	Hunter Reynolds	Find actual cash from bank accounts for 12/22 to find starting cash	415.00	0.4	166.00
12/26/2023	Hunter Reynolds	Map vendors from UK, US and ramp transactions to find actual cash movement for prior week	415.00	2.0	830.00
12/26/2023	Scott Canna	Update revised cash collateral budget for inclusion in final order	685.00	1.5	1,027.50
12/26/2023	Hunter Reynolds	Work through budget updates per comments from the team and work through updating variances into future weeks	415.00	1.1	456.50
12/26/2023	Hunter Reynolds	Work through updating TWCF updated budget to send to lenders with actuals from WE 12.22	415.00	1.9	788.50
12/28/2023	Scott Canna	Prepare cash flow budget update for professional fee remittance changes	685.00	1.2	822.00

**Claims Administration & Objections**

12/7/2023	Scott Canna	Prepare financial diligence responses for committee questions regarding liquidation analysis	685.00	1.7	1,164.50
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<u>Date</u>	<u>Professional</u>	<u>Notes</u>	<u>Rate</u>	<u>Hours</u>	<u>Fees</u>
12/7/2023	Tom Studebaker	Review and analysis of initial claims information provided by Stretto and reconciliation to initial estimates.	925.00	1.1	1,017.50
12/19/2023	Hunter Reynolds	Prepare for and participate in conversation with S. Canna, C. Giancaspro and H. Reynolds on claims sizing exercise and deliverable	415.00	0.6	249.00
12/19/2023	Scott Canna	Prepare for and participate in conversation with S. Canna, C. Giancaspro and H. Reynolds on claims sizing exercise and deliverable	685.00	0.6	411.00
12/19/2023	Cosmo Giancaspro	Prepare for and participate in conversation with S. Canna, C. Giancaspro and H. Reynolds on claims sizing exercise and deliverable	565.00	0.6	339.00
12/19/2023	Scott Canna	Review and bifurcate latest claims register for scheduled and confirmed claims	685.00	1.5	1,027.50
12/20/2023	Cosmo Giancaspro	Assist stand up claims reconciliation	565.00	0.8	452.00
12/20/2023	Hunter Reynolds	Continue updating claims sizing analysis	415.00	1.4	581.00
12/20/2023	Hunter Reynolds	Prepare for and participate in conversation with C. Giancaspro and H. Reynolds on claims sizing exercise and deliverable	415.00	0.5	207.50
12/20/2023	Cosmo Giancaspro	Prepare for and participate in conversation with C. Giancaspro and H. Reynolds on claims sizing exercise and deliverable	565.00	0.5	282.50
12/20/2023	Hunter Reynolds	Work through claims sizing analysis for recoveries	415.00	2.0	830.00
12/21/2023	Hunter Reynolds	Prepare for and participate in conversation with S. Canna and H. Reynolds on treatment of the Debtors contracts post closing	415.00	0.7	290.50
12/21/2023	Scott Canna	Prepare for and participate in conversation with S. Canna and H. Reynolds on treatment of the Debtors contracts post closing	685.00	0.7	479.50
12/21/2023	Cosmo Giancaspro	Review and comment on claims reconciliation	565.00	1.3	734.50
12/21/2023	Scott Canna	Review initial claim listing and reconcile to scheduled claims	685.00	0.7	479.50
12/21/2023	Hunter Reynolds	Work through cleaning up contracts file to send across to the lenders	415.00	0.7	290.50
12/21/2023	Hunter Reynolds	Work through updating contracts exhibit for lenders and comparing to AP	415.00	1.0	415.00
12/26/2023	Tom Studebaker	Correspondence regarding Pixor and related outstanding payments.	925.00	0.2	185.00
<b>Deliverable Preparation &amp; Review</b>					
12/1/2023	Scott Canna	Review and revise liquidation analysis for scenario assumptions and comments from stakeholders	685.00	1.7	1,164.50
12/1/2023	Scott Canna	Review and update Chinese New Year purchase order plan schedules	685.00	1.0	685.00
12/1/2023	Cosmo Giancaspro	Review of draft conversion motion	565.00	0.3	169.50
12/4/2023	Scott Canna	Prepare for and participate in call with Portage Point colleagues (T Studebaker, S Canna) to review updates to cash flow budget	685.00	0.4	274.00
12/4/2023	Tom Studebaker	Prepare for and participate in call with Portage Point colleagues (T Studebaker, S Canna) to review updates to cash flow budget	925.00	0.4	370.00
12/4/2023	Scott Canna	Prepare for and participate in call with Portage Point colleagues (T Studebaker, S Canna) to review updates to liquidation analysis	685.00	0.6	411.00
12/4/2023	Tom Studebaker	Prepare for and participate in call with Portage Point colleagues (T Studebaker, S Canna) to review updates to liquidation analysis	925.00	0.6	555.00
12/4/2023	Hunter Reynolds	Work through outputting interest schedule and consolidated P&L with updated capital structure	415.00	1.2	498.00
12/5/2023	Hunter Reynolds	Prepare and output Acrux Purchasing for prior week to send to lenders	415.00	1.1	456.50
12/5/2023	Hunter Reynolds	Work through updating intercompany payments exhibit for prior week to send to lenders	415.00	0.7	290.50
12/6/2023	Hunter Reynolds	Begin working through putting together BvA for prior week to send across to the lenders	415.00	0.6	249.00
12/6/2023	Hunter Reynolds	Prepare emails to send across to lenders and send updated TWCF out	415.00	0.4	166.00
12/6/2023	Cosmo Giancaspro	Review and comment on draft BvA report for week ending December 1	565.00	0.6	339.00
12/6/2023	Scott Canna	Review and update cash flow and liquidity analyses for revised budget and developed methodology	685.00	1.9	1,301.50
12/6/2023	Hunter Reynolds	Work through updating and outputting weekly variance deliverables to send across to the lenders	415.00	0.8	332.00
12/7/2023	Scott Canna	Prepare updated weekly stakeholder reporting materials per cash collateral order	685.00	1.6	1,096.00
12/7/2023	Hunter Reynolds	Work through conversations with Raymond James to get them the tax details from company they requested	415.00	0.6	249.00
12/7/2023	Hunter Reynolds	Work through delivering exhibits from the Debtors to the lenders	415.00	0.4	166.00
12/8/2023	Scott Canna	Review Intercompany reimbursement schedule and send updates to stakeholders	685.00	1.7	1,164.50
12/11/2023	Hunter Reynolds	Prepare and create BvA variance analysis output for week ending 12.8 to send across to lenders	415.00	1.4	581.00
12/11/2023	Hunter Reynolds	Prepare for and participate in conversation with S. Canna and H. Reynolds on TWCF vs income statement variance deliverable	415.00	0.2	83.00
12/11/2023	Scott Canna	Prepare for and participate in conversation with S. Canna and H. Reynolds on TWCF vs income statement variance deliverable	685.00	0.2	137.00
12/11/2023	Hunter Reynolds	Prepare for and participate in conversation with S. Canna, H. Reynolds on professional fee schedule exhibit requested by mediator	415.00	0.8	332.00
12/11/2023	Scott Canna	Prepare for and participate in conversation with S. Canna, H. Reynolds on professional fee schedule exhibit requested by mediator	685.00	0.8	548.00
12/11/2023	Hunter Reynolds	Prepare for and participate in conversation with T. Studebaker, S. Canna, H. Reynolds on professional fee schedule exhibit requested by mediator to send across to Togut	415.00	1.1	456.50

<u>Date</u>	<u>Professional</u>	<u>Notes</u>	<u>Rate</u>	<u>Hours</u>	<u>Fees</u>
12/11/2023	Scott Canna	Prepare for and participate in conversation with T. Studebaker, S. Canna, H. Reynolds on professional fee schedule exhibit requested by mediator to send across to Togut	685.00	1.1	753.50
12/11/2023	Tom Studebaker	Prepare for and participate in conversation with T. Studebaker, S. Canna, H. Reynolds on professional fee schedule exhibit requested by mediator to send across to Togut	925.00	1.1	1,017.50
12/11/2023	Hunter Reynolds	Prepare P&L statements for Spec Brands per their request	415.00	0.9	373.50
12/11/2023	Scott Canna	Review and update schedules requested by court appointed mediator	685.00	1.0	685.00
12/11/2023	Hunter Reynolds	Work through and output BvA report for lenders to send internally	415.00	0.6	249.00
12/11/2023	Hunter Reynolds	Work through building out TWCF vs IS variance for September and October	415.00	1.8	747.00
12/11/2023	Hunter Reynolds	Work through preparing and outputting intercompany payments report for past two weeks to share with lenders	415.00	1.2	498.00
12/11/2023	Hunter Reynolds	Work through updating liquidity and claims analysis	415.00	0.4	166.00
12/12/2023	Scott Canna	Finalize support materials for court appointed mediator	685.00	1.5	1,027.50
12/12/2023	Hunter Reynolds	Prepare for and participate in conversation with S. Canna and H. Reynolds on professional fee deliverable for mediator	415.00	0.5	207.50
12/12/2023	Scott Canna	Prepare for and participate in conversation with S. Canna and H. Reynolds on professional fee deliverable for mediator	685.00	0.5	342.50
12/12/2023	Cosmo Giancaspro	Review Acrux Inventory purchasing materials	565.00	0.4	226.00
12/12/2023	Tom Studebaker	Review and analysis of updated draft materials to be provided to mediator.	925.00	1.6	1,480.00
12/12/2023	Hunter Reynolds	Work through comments and updates to exhibit to send to mediator	415.00	1.3	539.50
12/12/2023	Hunter Reynolds	Work through outputting the reporting for week ending 12.8 to send to lenders	415.00	1.3	539.50
12/12/2023	Hunter Reynolds	Work through preparing professional fee deliverable for mediator	415.00	1.8	747.00
12/12/2023	Hunter Reynolds	Work through professional fee and taxes build up exhibit requested by the lenders	415.00	1.6	664.00
12/12/2023	Hunter Reynolds	Work through pulling Acrux Inventory purchasing output to send to lenders	415.00	0.8	332.00
12/13/2023	Tom Studebaker	Final review of updated materials / analyses to be provided to mediator.	925.00	0.7	647.50
12/13/2023	Hunter Reynolds	Prepare and circulate BvA and reporting materials internally for comments	415.00	0.4	166.00
12/13/2023	Hunter Reynolds	Prepare and output exhibits to send to lenders	415.00	1.0	415.00
12/13/2023	Hunter Reynolds	Prepare email and send weekly reporting to lenders	415.00	0.3	124.50
12/13/2023	Hunter Reynolds	Prepare for and participate in conversation with C. Giancaspro and H. Reynolds on BvA variance output	415.00	0.2	83.00
12/13/2023	Cosmo Giancaspro	Prepare for and participate in conversation with C. Giancaspro and H. Reynolds on BvA variance output	565.00	0.2	113.00
12/13/2023	Cosmo Giancaspro	Review draft BvA report for week of 12/8	565.00	1.5	847.50
12/13/2023	Hunter Reynolds	Work through reviewing correspondence with SpecBrands on their requests	415.00	0.5	207.50
12/13/2023	Hunter Reynolds	Work through updating reporting materials to send across to lenders	415.00	1.5	622.50
12/13/2023	Hunter Reynolds	Work thru revisions to bi-weekly reporting to send to lenders	415.00	0.9	373.50
12/14/2023	Hunter Reynolds	Prepare and output exhibit of business plan with new capital structure	415.00	0.8	332.00
12/18/2023	Hunter Reynolds	Prepare and output Acrux inventory purchasing deliverable to send across to the lenders	415.00	0.7	290.50
12/18/2023	Hunter Reynolds	Prepare and output updated BvA output to send across to lenders	415.00	1.8	747.00
12/18/2023	Scott Canna	Review and update liquidity bridge for mediation settlement term sheet	685.00	1.9	1,301.50
12/18/2023	Hunter Reynolds	Work through building out lender reports for prior weeks	415.00	1.2	498.00
12/18/2023	Hunter Reynolds	Work through mapping and outputting intercompany payments exhibit for week ending 12.15 to send to lenders	415.00	1.4	581.00
12/19/2023	Hunter Reynolds	Prepare and output updated forecast deliverable for disclosure statement	415.00	0.2	83.00
12/19/2023	Hunter Reynolds	Update liquidity and claims sizing chart to send across to Togut	415.00	0.8	332.00
12/20/2023	Hunter Reynolds	Prepare and output budget exhibit requested by the lenders	415.00	0.2	83.00
12/20/2023	Hunter Reynolds	Prepare and output intercompany payment exhibit for WE 12.22	415.00	0.3	124.50
12/20/2023	Hunter Reynolds	Prepare and output updated BvA analysis for lenders	415.00	1.5	622.50
12/20/2023	Scott Canna	Review and update weekly Acrux inventory reimbursement schedule	685.00	1.0	685.00
12/21/2023	Hunter Reynolds	Work through building and updating liquidity analysis and claims treatment exhibit for lenders	415.00	0.4	166.00
12/21/2023	Hunter Reynolds	Work through MOR reporting for November cash movement exhibit	415.00	1.5	622.50
12/26/2023	Hunter Reynolds	Prepare and output reporting materials for review to send across to the Lenders	415.00	0.9	373.50
12/26/2023	Hunter Reynolds	Prepare and update BvA output for past week to send across to the lenders	415.00	0.4	166.00
12/26/2023	Scott Canna	Review draft cash collateral budget and supporting schedules	685.00	1.0	685.00
12/27/2023	Hunter Reynolds	Output and send the reporting requirements to the Lenders for WE 12.22	415.00	0.4	166.00
12/27/2023	Hunter Reynolds	Prepare and output updated budget to send to the UCC for their review	415.00	0.4	166.00
12/27/2023	Scott Canna	Review and finalize weekly cash flow variance report	685.00	1.5	1,027.50
12/27/2023	Scott Canna	Review and finalize weekly reporting in accordance with first day relief	685.00	1.0	685.00
12/27/2023	Scott Canna	Review and update final cash collateral budget and related support schedules	685.00	1.9	1,301.50
12/27/2023	Hunter Reynolds	Work through outputting and updating reporting materials to send across to the Lenders	415.00	0.7	290.50
12/27/2023	Hunter Reynolds	Work through updating Amazon reserve holdback analysis for the Lenders	415.00	1.5	622.50
12/28/2023	Hunter Reynolds	Communicate with parties on updated budget and exhibits including updated comments from the Lenders	415.00	0.4	166.00
12/28/2023	Hunter Reynolds	Communicate with parties on updated budget and exhibits including updated comments from the Lenders	415.00	0.4	166.00
12/28/2023	Scott Canna	Prepare updated carve out funding schedule for budget to actuals analysis	685.00	1.3	890.50
12/28/2023	Hunter Reynolds	Work through putting together UCC vs Debtor exhibit for Togut	415.00	0.9	373.50



<u>Date</u>	<u>Professional</u>	<u>Notes</u>	<u>Rate</u>	<u>Hours</u>	<u>Fees</u>
12/28/2023	Hunter Reynolds	Work through revising budget to put through updates from the Lenders for TWCF	415.00	0.9	373.50
12/28/2023	Hunter Reynolds	Work through tweaks to model output for professional fees per RJ comments	415.00	0.2	83.00
12/29/2023	Hunter Reynolds	Send across wire information and help with transfer to SellerFi	415.00	0.2	83.00
<b>Employment &amp; Fee Applications</b>					
12/1/2023	Cosmo Giancaspro	Continue preparation of November fee application	565.00	0.6	339.00
12/1/2023	Tom Studebaker	Initial review of November time entries.	925.00	0.6	555.00
12/1/2023	Tom Studebaker	Internal correspondence regarding coordination of activities related to September, October and November fee statements and supporting time and expense detail.	925.00	0.4	370.00
12/1/2023	Cosmo Giancaspro	Preparation of November fee application	565.00	2.0	1,130.00
12/1/2023	Scott Canna	Review and update exhibits to fee application and related correspondence	685.00	0.6	411.00
12/1/2023	Hunter Reynolds	Work through preparing time entries for fee application	415.00	2.0	830.00
12/2/2023	Cosmo Giancaspro	Pull revised time entry detail for November fee statement	565.00	0.3	169.50
12/2/2023	Hunter Reynolds	Work through updating employment application for November per comments from team	415.00	0.7	290.50
12/3/2023	Cosmo Giancaspro	Development of November fee apps	565.00	1.3	734.50
12/3/2023	Hunter Reynolds	Prepare and output November fee application to team for review	415.00	2.0	830.00
12/3/2023	Hunter Reynolds	Prepare for and participate in conversation with C. Giancaspro and H. Reynolds on November fee application outputs	415.00	1.2	498.00
12/3/2023	Cosmo Giancaspro	Prepare for and participate in conversation with C. Giancaspro and H. Reynolds on November fee application outputs	575.00	1.2	690.00
12/3/2023	Hunter Reynolds	Prepare new output of personal time entries by task for each member of the PPP team and output	415.00	0.6	249.00
12/3/2023	Hunter Reynolds	Work through and output employment application for both October and November to team for review	415.00	1.9	788.50
12/3/2023	Hunter Reynolds	Work through updating November time entries with banking hours	415.00	2.0	830.00
12/4/2023	Cosmo Giancaspro	Final review and comments re: September-October and November fee statement	565.00	1.1	621.50
12/4/2023	Tom Studebaker	Final review of November 2023 monthly fee statement, including correspondence regarding the same.	925.00	1.0	925.00
12/4/2023	Tom Studebaker	Final review of October 2023 monthly fee statement, including correspondence regarding the same.	925.00	0.9	832.50
12/4/2023	Tom Studebaker	Final review of September 2023 monthly fee statement, including correspondence regarding the same.	925.00	1.1	1,017.50
12/4/2023	Cosmo Giancaspro	Internal call with H. Reynolds and C. Giancaspro to discuss draft fee applications	565.00	0.6	339.00
12/4/2023	Hunter Reynolds	Internal call with H. Reynolds and C. Giancaspro to discuss draft fee applications	415.00	0.6	249.00
12/4/2023	Hunter Reynolds	Prepare for and participate in conversation with C. Giancaspro, H. Reynolds on November fee output	415.00	0.8	332.00
12/4/2023	Cosmo Giancaspro	Prepare for and participate in conversation with C. Giancaspro, H. Reynolds on November fee output	565.00	0.8	452.00
12/4/2023	Cosmo Giancaspro	Update time entry detail in November fee statement	565.00	0.4	226.00
12/4/2023	Cosmo Giancaspro	Updates to fee statement based on SDNY guideline review	565.00	0.7	395.50
12/4/2023	Cosmo Giancaspro	Updates to September-November fee statements	565.00	1.8	1,017.00
12/4/2023	Hunter Reynolds	Work through adding updated banking time entries to fee applications	415.00	2.0	830.00
12/4/2023	Hunter Reynolds	Work through revising fee applications per comments from the team	415.00	1.5	622.50
12/4/2023	Hunter Reynolds	Work through revising time entries that got cut off when pulling consolidated from Kantata	415.00	1.0	415.00
12/4/2023	Hunter Reynolds	Work through updating fee applications for October and November	415.00	1.7	705.50
12/6/2023	Tom Studebaker	Correspondence regarding timing of monthly fee statement filings.	925.00	0.3	277.50
12/6/2023	Cosmo Giancaspro	Final development and review of August-October and November fee statement	565.00	0.7	395.50
12/6/2023	Hunter Reynolds	Prepare and send across fee application changes per comments from Togut	415.00	0.8	332.00
12/6/2023	Hunter Reynolds	Prepare final version of fee for October and November and send across to be filed	415.00	0.6	249.00
12/6/2023	Tom Studebaker	Revisions to monthly fee statements to apply date of order and date of filing, as well as final signoff.	925.00	0.4	370.00
12/13/2023	Tom Studebaker	Correspondence regarding payment mechanics of Portage fees from carve out.	925.00	0.2	185.00
12/13/2023	Tom Studebaker	Correspondence regarding payment of UCC advisor fees out of carve out.	925.00	0.2	185.00
12/14/2023	Tom Studebaker	Correspondence regarding KWJSS fee statements and payments.	925.00	0.3	277.50
12/1/2023	Geoff Schmitz	Review draft fee applications	N/A	2.0	N/A
12/1/2023	Skye Levy	Reviewing fee app correspondence and time entry updates	N/A	0.8	N/A
12/2/2023	Skye Levy	Reconciling hours for fee application and reviewing relevant correspondence	N/A	1.4	N/A
12/3/2023	Geoff Schmitz	Review draft fee applications	N/A	2.0	N/A
12/4/2023	Geoff Schmitz	Internal call with H. Reynolds and C. Giancaspro to discuss draft fee applications	N/A	0.6	N/A
12/4/2023	Skye Levy	Reconciling time entries for fee app	N/A	1.6	N/A
12/4/2023	Geoff Schmitz	Review draft fee applications	N/A	1.2	N/A
<b>Financial Analysis &amp; Modeling</b>					
12/1/2023	Scott Canna	Develop November flash sales reporting schedule	685.00	0.9	616.50
12/4/2023	Scott Canna	Review and make updates to company projection model for proposed capital structure	685.00	1.5	1,027.50
12/4/2023	Scott Canna	Review and update projection model for pro forma interest and debt paydown analysis	685.00	1.5	1,027.50
12/7/2023	Scott Canna	Continue to review and update claim sizing analysis and transaction exit schedule	685.00	1.6	1,096.00

<u>Date</u>	<u>Professional</u>	<u>Notes</u>	<u>Rate</u>	<u>Hours</u>	<u>Fees</u>
12/7/2023	Scott Canna	Review and update claim sizing analysis and transaction exit schedule	685.00	1.0	685.00
12/8/2023	Cosmo Giancaspro	Review allocation analyses	565.00	1.0	565.00
12/13/2023	Scott Canna	Review and update business plan for revised proposed capital structure and plan feasibility testing	685.00	1.9	1,301.50
12/14/2023	Scott Canna	Update business plan and company projections for revised capital structure	685.00	1.3	890.50
<b>Financing &amp; Cash Collateral</b>					
12/1/2023	Cosmo Giancaspro	Review and comment re: October allocation analysis	565.00	1.3	734.50
12/5/2023	Tom Studebaker	Review of draft fourth interim cash management order.	925.00	0.4	370.00
12/5/2023	Tom Studebaker	Review of draft second interim cash collateral order.	925.00	0.3	277.50
12/6/2023	Tom Studebaker	Review and analysis of weekly Acrux inventory reporting.	925.00	0.3	277.50
12/6/2023	Tom Studebaker	Review of draft budget variance analysis reporting package.	925.00	0.6	555.00
12/7/2023	Tom Studebaker	Review and analysis of Acrux weekly funding and resulting intercompany claim based on available cash.	925.00	0.6	555.00
12/8/2023	Tom Studebaker	Correspondence regarding Acrux intercompany claim arising from weekly funding requirements.	925.00	0.4	370.00
12/8/2023	Scott Canna	Prepare for and participate in conversation with T. Studebaker and S. Canna regarding reconciliation between allocation analysis and weekly fundings.	745.00	0.5	372.50
12/8/2023	Tom Studebaker	Prepare for and participate in conversation with T. Studebaker and S. Canna regarding reconciliation between allocation analysis and weekly fundings.	925.00	0.5	462.50
12/11/2023	Tom Studebaker	Correspondence regarding Acrux independent manager certification of variance report.	925.00	0.3	277.50
12/11/2023	Scott Canna	Review and update minimum liquidity analysis for updated fee estimates	685.00	1.7	1,164.50
12/11/2023	Scott Canna	Review prior week cash flow activity for daily cash roll forward	685.00	1.2	822.00
12/12/2023	Scott Canna	Review and update weekly cash flow variance report	685.00	1.6	1,096.00
12/13/2023	Tom Studebaker	Review and analysis of Acrux inventory report.	925.00	0.2	185.00
12/13/2023	Tom Studebaker	Review and analysis of intercompany report and vendor relief schedule.	925.00	0.4	370.00
12/13/2023	Tom Studebaker	Review and analysis of weekly budget variance analysis.	925.00	0.7	647.50
12/13/2023	Scott Canna	Review and update weekly cash flow variance reporting materials	685.00	1.5	1,027.50
12/15/2023	Scott Canna	Revise weekly liquidity forecast for actual bank reconciliation	685.00	1.3	890.50
12/18/2023	Scott Canna	Prepare for and participate in call with Portage Point colleagues (T Studebaker, S Canna) to discuss updated liquidity forecast	685.00	0.8	548.00
12/18/2023	Tom Studebaker	Prepare for and participate in call with Portage Point colleagues (T Studebaker, S Canna) to discuss updated liquidity forecast	925.00	0.8	740.00
12/19/2023	Tom Studebaker	Review of updated estimated sources and uses based on terms of mediation settlement.	925.00	1.1	1,017.50
12/19/2023	Scott Canna	Review weekly cash flow variance reporting and cash reconciliation	685.00	1.8	1,233.00
12/20/2023	Tom Studebaker	Review and analysis of Acrux inventory report.	925.00	0.2	185.00
12/20/2023	Tom Studebaker	Review and analysis of updated professional fee budget and escrow mechanics based on mediation agreement.	925.00	0.7	647.50
12/20/2023	Tom Studebaker	Review and analysis of weekly budget variance analysis.	925.00	0.6	555.00
12/20/2023	Scott Canna	Review and finalize weekly cash flow variance reporting	685.00	1.3	890.50
12/21/2023	Tom Studebaker	Continued review and analysis of updated professional fee budget and escrow mechanics based on mediation agreement.	925.00	0.5	462.50
12/21/2023	Tom Studebaker	Review and analysis of draft second interim cash collateral order.	925.00	1.8	1,665.00
12/21/2023	Scott Canna	Review and provide updates to draft final cash collateral order	685.00	1.0	685.00
12/21/2023	Tom Studebaker	Review of updated fee estimates from Klestadt and Stretto.	925.00	0.2	185.00
12/22/2023	Tom Studebaker	Continued review and analysis of draft second interim cash collateral order, and correspondence regarding the same.	925.00	1.7	1,572.50
12/22/2023	Tom Studebaker	Initial review of initial updated draft 13WCF and related liquidity / claims schedules.	925.00	0.8	740.00
12/22/2023	Tom Studebaker	Review and analysis of updated draft second interim cash collateral order from GT, including review of Conduct of Business and Inventory Oversight sections, including correspondence regarding the same.	925.00	1.3	1,202.50
12/22/2023	Scott Canna	Review and provide comments to final cash collateral order	685.00	1.0	685.00
12/23/2023	Tom Studebaker	Continued review and analysis of updated draft second interim cash collateral order from GT, including review of Conduct of Business and Inventory Oversight sections.	925.00	0.4	370.00
12/26/2023	Tom Studebaker	Continued review of updated draft second interim cash collateral order and correspondence regarding the same.	925.00	0.9	832.50
12/26/2023	Tom Studebaker	Review and analysis of updated 13WCF forecast incorporating prior week's actuals.	925.00	1.4	1,295.00
12/26/2023	Scott Canna	Review updated cash collateral budget and related support exhibits	685.00	1.1	753.50
12/27/2023	Tom Studebaker	Correspondence regarding liquidity forecast between confirmation and emergence.	925.00	0.4	370.00
12/27/2023	Tom Studebaker	Correspondence regarding SellersFunding fees and interest payments assumed in updated 13WCF.	925.00	0.4	370.00
12/27/2023	Tom Studebaker	Correspondence with UCC regarding updated 13WCF forecast and related assumptions.	925.00	0.5	462.50
12/27/2023	Tom Studebaker	Review and analysis of draft budget variance analysis, including correspondence regarding the same.	925.00	0.8	740.00
12/27/2023	Tom Studebaker	Review and analysis of updated draft exclusivity motion based on comments from SellersFunding and UCC, including correspondence regarding the same.	925.00	0.3	277.50

<u>Date</u>	<u>Professional</u>	<u>Notes</u>	<u>Rate</u>	<u>Hours</u>	<u>Fees</u>
12/27/2023	Tom Stuebaker	Review and analysis of weekly reporting materials, including Acrux inventory report, intercompany report, and vendor relief report.	925.00	0.9	832.50
12/28/2023	Tom Stuebaker	Review and analysis of updated 13WCF budget incorporating SellersFunding fees and interest for purposes of cash collateral exhibit.	925.00	0.4	370.00
12/28/2023	Tom Stuebaker	Review of updated / final second interim cash collateral order prior to filing.	925.00	1.6	1,480.00
12/22/2023	Steve Bremer	Review second interim cash collateral order	N/A	0.5	N/A
<b>Meetings &amp; Communication with Management</b>					
12/1/2023	Tom Stuebaker	Prepare for and participate in update call with management (S. Nestares, B. Dohmen, W. Chun), TSS (K. Ortiz) and Portage (T. Stuebaker) to discuss current status and updates.	925.00	0.5	462.50
12/1/2023	Tom Stuebaker	Prepare for call with J. Baker, V. Jindal, Togut (K. Ortiz) KWIJS (S. Southard), and Portage Point (T. Stuebaker, S. Bremer) to discuss current status and next steps.	950.00	0.7	665.00
12/4/2023	Tom Stuebaker	Prepare for and attend call with management (S. Nestares, B. Dohmen, W. Chun), TSS (K. Ortiz, B. Kotliar) and Portage (T. Stuebaker) to discuss current status.	925.00	0.6	555.00
12/4/2023	Hunter Reynolds	Prepare for and participate in conversation with the Debtors (W. Chun, E. Karakoyun), V. Jindal, Portage Point (T. Stuebaker, S. Canna, H. Reynolds) on Acrux inventory purchasing	415.00	0.4	166.00
12/4/2023	Scott Canna	Prepare for and participate in conversation with the Debtors (W. Chun, E. Karakoyun), V. Jindal, Portage Point (T. Stuebaker, S. Canna, H. Reynolds) on Acrux inventory purchasing	685.00	0.3	205.50
12/4/2023	Tom Stuebaker	Prepare for and participate in conversation with the Debtors (W. Chun, E. Karakoyun), V. Jindal, Portage Point (T. Stuebaker, S. Canna, H. Reynolds) on Acrux inventory purchasing	925.00	0.4	370.00
12/5/2023	Tom Stuebaker	Prepare for and attend call with management (S. Nestares, B. Dohmen, W. Chun), TSS (K. Ortiz, B. Kotliar) and Portage (T. Stuebaker) to discuss current status.	925.00	0.4	370.00
12/5/2023	Hunter Reynolds	Prepare for and participate in cash council meeting with W. Chun, and Portage Point (S. Canna, H. Reynolds)	415.00	0.5	207.50
12/5/2023	Scott Canna	Prepare for and participate in cash council meeting with W. Chun, and Portage Point (S. Canna, H. Reynolds)	685.00	0.5	342.50
12/5/2023	Hunter Reynolds	Prepare for and participate in conversation with the Debtors (W. Chun, Q. Nguyen) and Portage Point (S. Canna, H. Reynolds) on tax schedule for TWCF	415.00	1.0	415.00
12/5/2023	Scott Canna	Prepare for and participate in conversation with the Debtors (W. Chun, Q. Nguyen) and Portage Point (S. Canna, H. Reynolds) on tax schedule for TWCF	685.00	1.0	685.00
12/5/2023	Hunter Reynolds	Prepare for and participate in meeting with Debtors (S. Nestares, B. Dohmen), TSS (K. Ortiz, B. Kotliar, E. Blander), Klestadt (S. Southard), Perpetual (V. Jindal), and Portage Point (T. Stuebaker, S. Bremer, S. Canna, G. Schmitz, C. Giancaspro, H. Reynolds, S. Levy)	415.00	0.6	249.00
12/5/2023	Scott Canna	Prepare for and participate in meeting with Debtors (S. Nestares, B. Dohmen), TSS (K. Ortiz, B. Kotliar, E. Blander), Klestadt (S. Southard), Perpetual (V. Jindal), and Portage Point (T. Stuebaker, S. Bremer, S. Canna, G. Schmitz, C. Giancaspro, H. Reynolds, S. Levy)	685.00	0.6	411.00
12/5/2023	Tom Stuebaker	Prepare for and participate in meeting with Debtors (S. Nestares, B. Dohmen), TSS (K. Ortiz, B. Kotliar, E. Blander), Klestadt (S. Southard), Perpetual (V. Jindal), and Portage Point (T. Stuebaker, S. Bremer, S. Canna, G. Schmitz, C. Giancaspro, H. Reynolds, S. Levy)	925.00	0.6	555.00
12/5/2023	Cosmo Giancaspro	Prepare for and participate in meeting with Debtors (S. Nestares, B. Dohmen), TSS (K. Ortiz, B. Kotliar, E. Blander), Klestadt (S. Southard), Perpetual (V. Jindal), and Portage Point (T. Stuebaker, S. Bremer, S. Canna, G. Schmitz, C. Giancaspro, H. Reynolds, S. Levy)	565.00	0.6	339.00
12/7/2023	Tom Stuebaker	Prepare for and attend call with management (S. Nestares, W. Chun) and Portage (T. Stuebaker) to discuss current status.	925.00	0.6	555.00
12/7/2023	Scott Canna	Prepare for and participate in call with Debtors (W. Chun) and Portage Point (S. Canna) to discuss cash disbursement requirements	685.00	0.8	548.00
12/7/2023	Hunter Reynolds	Prepare for and participate in cash council meeting with W. Chun, and Portage Point (S. Canna, H. Reynolds)	415.00	0.9	373.50
12/7/2023	Scott Canna	Prepare for and participate in cash council meeting with W. Chun, and Portage Point (S. Canna, H. Reynolds)	685.00	0.9	616.50
12/12/2023	Tom Stuebaker	Prepare for and attend call with management (S. Nestares, B. Dohmen, W. Chun), TSS (K. Ortiz) and Portage (T. Stuebaker) to discuss current status updates.	925.00	0.4	370.00
12/12/2023	Hunter Reynolds	Prepare for and participate in cash council meeting with W. Chun, and Portage Point (S. Canna, H. Reynolds)	415.00	1.1	456.50
12/12/2023	Scott Canna	Prepare for and participate in cash council meeting with W. Chun, and Portage Point (S. Canna, H. Reynolds)	685.00	1.1	753.50
12/12/2023	Hunter Reynolds	Prepare for and participate in conversation with the Debtors (W. Chun, E. Karakoyun), V. Jindal, Portage Point (T. Stuebaker, S. Canna, H. Reynolds) on Acrux inventory purchasing	415.00	0.5	207.50

<u>Date</u>	<u>Professional</u>	<u>Notes</u>	<u>Rate</u>	<u>Hours</u>	<u>Fees</u>
12/12/2023	Tom Studebaker	Prepare for and participate in conversation with the Debtors (W. Chun, E. Karakoyun), V. Jindal, Portage Point (T. Studebaker, S. Canna, H. Reynolds) on Acrux inventory purchasing	925.00	0.5	462.50
12/12/2023	Scott Canna	Prepare for and participate in conversation with the Debtors (W. Chun, E. Karakoyun), V. Jindal, Portage Point (T. Studebaker, S. Canna, H. Reynolds) on Acrux inventory purchasing	685.00	0.5	342.50
12/13/2023	Hunter Reynolds	Prepare for and participate in conversation with the Debtors (W. Chun, E. Karakoyun) and Portage Point (S. Canna, H. Reynolds) on Chinese New Year inventory plan	415.00	0.5	207.50
12/13/2023	Scott Canna	Prepare for and participate in conversation with the Debtors (W. Chun, E. Karakoyun) and Portage Point (S. Canna, H. Reynolds) on Chinese New Year inventory plan	685.00	0.5	342.50
12/14/2023	Tom Studebaker	Prepare for and attend call with management (S. Nestares, B. Dohmen, W. Chun), TSS (B. Kotliar) and Portage (T. Studebaker) to discuss status updates and next steps.	925.00	0.4	370.00
12/14/2023	Hunter Reynolds	Prepare for and participate in cash council meeting with W. Chun, and Portage Point (S. Canna, H. Reynolds)	415.00	0.6	249.00
12/14/2023	Scott Canna	Prepare for and participate in cash council meeting with W. Chun, and Portage Point (S. Canna, H. Reynolds)	685.00	0.6	411.00
12/14/2023	Hunter Reynolds	Prepare for and participate in conversation with the Debtors (W. Chun, E. Karakoyun) and Portage Point (S. Canna, H. Reynolds) on Chinese New Year inventory plan	415.00	0.3	124.50
12/14/2023	Scott Canna	Prepare for and participate in conversation with the Debtors (W. Chun, E. Karakoyun) and Portage Point (S. Canna, H. Reynolds) on Chinese New Year inventory plan	685.00	0.3	205.50
12/15/2023	Tom Studebaker	Prepare for and attend call with management (S. Nestares, B. Dohmen, W. Chun), TSS (B. Kotliar) and Portage (T. Studebaker) to discuss internal communications and messaging.	925.00	0.4	370.00
12/15/2023	Tom Studebaker	Prepare for and attend call with management (S. Nestares, B. Dohmen, W. Chun), TSS (K. Ortiz) and Portage (T. Studebaker) to discuss status updates.	925.00	0.5	462.50
12/15/2023	Hunter Reynolds	Prepare for and participate in call with the Debtors (W. Chun) and Portage Point (S. Canna, H. Reynolds) on inventory purchasing	415.00	0.6	249.00
12/15/2023	Scott Canna	Prepare for and participate in call with the Debtors (W. Chun) and Portage Point (S. Canna, H. Reynolds) on inventory purchasing	685.00	0.6	411.00
12/18/2023	Hunter Reynolds	Prepare for and participate in conversation with W. Chun and H. Reynolds on sales forecast	415.00	0.6	249.00
12/19/2023	Tom Studebaker	Prepare for and attend call with management (S. Nestares, B. Dohmen, W. Chun), TSS (K. Ortiz) and Portage (T. Studebaker) to discuss current status updates.	925.00	0.5	462.50
12/19/2023	Hunter Reynolds	Prepare for and participate in cash council meeting with W. Chun, and Portage Point (S. Canna, H. Reynolds)	415.00	0.5	207.50
12/19/2023	Scott Canna	Prepare for and participate in cash council meeting with W. Chun, and Portage Point (S. Canna, H. Reynolds)	685.00	0.5	342.50
12/19/2023	Hunter Reynolds	Prepare for and participate in conversation with the Debtors (W. Chun, E. Karakoyun), V. Jindal, Portage Point (S. Canna, H. Reynolds) on Acrux inventory purchasing	415.00	0.4	166.00
12/19/2023	Scott Canna	Prepare for and participate in conversation with the Debtors (W. Chun, E. Karakoyun), V. Jindal, Portage Point (S. Canna, H. Reynolds) on Acrux inventory purchasing	685.00	0.4	274.00
12/20/2023	Tom Studebaker	Correspondence with management regarding the Debtors LTD liabilities in response to diligence questions from Coventure.	925.00	0.4	370.00
12/21/2023	Tom Studebaker	Prepare for and attend call with management (S. Nestares, B. Dohmen, W. Chun), TSS (K. Ortiz) and Portage (T. Studebaker) to discuss current status updates.	925.00	0.5	462.50
12/21/2023	Hunter Reynolds	Prepare for and participate in cash council meeting with W. Chun, and Portage Point (S. Canna, H. Reynolds)	415.00	0.4	166.00
12/21/2023	Scott Canna	Prepare for and participate in cash council meeting with W. Chun, and Portage Point (S. Canna, H. Reynolds)	685.00	0.4	274.00
12/21/2023	Hunter Reynolds	Prepare for and participate in conversation with the Debtors (E. Karakoyun), V. Jindal, Portage Point (T. Studebaker, S. Canna, H. Reynolds) on Acrux inventory purchasing	415.00	0.5	207.50
12/21/2023	Scott Canna	Prepare for and participate in conversation with the Debtors (E. Karakoyun), V. Jindal, Portage Point (T. Studebaker, S. Canna, H. Reynolds) on Acrux inventory purchasing	685.00	0.5	342.50
12/21/2023	Tom Studebaker	Prepare for and participate in conversation with the Debtors (E. Karakoyun), V. Jindal, Portage Point (T. Studebaker, S. Canna, H. Reynolds) on Acrux inventory purchasing	925.00	0.5	462.50
12/27/2023	Hunter Reynolds	Prepare for and participate in cash council meeting with W. Chun, and Portage Point (S. Canna, H. Reynolds)	415.00	0.3	124.50
12/27/2023	Scott Canna	Prepare for and participate in cash council meeting with W. Chun, and Portage Point (S. Canna, H. Reynolds)	685.00	0.3	205.50
12/1/2023	Steve Bremer	Call with Togut, Portage and independent directors	N/A	1.0	N/A
12/1/2023	Geoff Schmitz	Call with Togut, Portage and independent directors	N/A	1.0	N/A
12/5/2023	Skye Levy	Prepare for and participate in meeting with Debtors (S. Nestares, B. Dohmen), TSS (K. Ortiz, B. Kotliar, E. Blander), Klestadt (S. Southard), Perpetual (V. Jindal), and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, C. Giancaspro, H. Reynolds, S. Levy)	N/A	0.6	N/A

<u>Date</u>	<u>Professional</u>	<u>Notes</u>	<u>Rate</u>	<u>Hours</u>	<u>Fees</u>
12/5/2023	Geoff Schmitz	Prepare for and participate in meeting with Debtors (S. Nestares, B. Dohmen), TSS (K. Ortiz, B. Kotliar, E. Blander), Klestadt (S. Southard), Perpetual (V. Jindal), and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, C. Giancaspro, H. Reynolds, S. Levy)	N/A	0.6	N/A
12/5/2023	Steve Bremer	Prepare for and participate in meeting with Debtors (S. Nestares, B. Dohmen), TSS (K. Ortiz, B. Kotliar, E. Blander), Klestadt (S. Southard), Perpetual (V. Jindal), and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, C. Giancaspro, H. Reynolds, S. Levy)	N/A	0.6	N/A
<b>Meetings &amp; Communication with Professionals</b>					
12/1/2023	Tom Studebaker	Correspondence with Coventure advisors regarding Review of November 23 sales relative to prior months and last year.	925.00	0.3	277.50
12/1/2023	Tom Studebaker	Correspondence with Province and Coventure advisors regarding the Debtors Ltd proposed wholesale transaction.	925.00	0.6	555.00
12/1/2023	Tom Studebaker	Prepare for and attend call with TSS (K. Ortiz, B. Kotliar) and Portage (T. Studebaker, S. Bremer) to discuss response to Sellers.	925.00	0.2	185.00
12/1/2023	Hunter Reynolds	Prepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, H. Reynolds, S. Levy)	415.00	0.4	166.00
12/1/2023	Scott Canna	Prepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, H. Reynolds, S. Levy)	685.00	0.4	274.00
12/1/2023	Tom Studebaker	Prepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, H. Reynolds, S. Levy)	925.00	0.4	370.00
12/1/2023	Hunter Reynolds	Prepare for and participate in conversation with Province (A. Almeida) and Portage Point (S. Canna, C. Giancaspro, H. Reynolds) on deal progress	415.00	1.0	415.00
12/1/2023	Scott Canna	Prepare for and participate in conversation with Province (A. Almeida) and Portage Point (S. Canna, C. Giancaspro, H. Reynolds) on deal progress	685.00	1.0	685.00
12/1/2023	Cosmo Giancaspro	Prepare for and participate in conversation with Province (A. Almeida) and Portage Point (S. Canna, C. Giancaspro, H. Reynolds) on deal progress	565.00	1.0	565.00
12/4/2023	Hunter Reynolds	Prepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, C. Giancaspro, H. Reynolds, S. Levy)	415.00	0.8	332.00
12/4/2023	Scott Canna	Prepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, C. Giancaspro, H. Reynolds, S. Levy)	685.00	0.8	548.00
12/4/2023	Tom Studebaker	Prepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, C. Giancaspro, H. Reynolds, S. Levy)	925.00	0.8	740.00
12/4/2023	Cosmo Giancaspro	Prepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, C. Giancaspro, H. Reynolds, S. Levy)	565.00	0.8	452.00
12/4/2023	Hunter Reynolds	Prepare for and participate in call with Raymond James (J. Czarnick, M. Lawton, M. Maceluch), Spec Brands (D. Kaplowitz, B. Kryzda), and Portage Point (T. Studebaker, S. Canna, G. Schmitz, H. Reynolds) on employee raises and deal process	415.00	0.5	207.50
12/4/2023	Scott Canna	Prepare for and participate in call with Raymond James (J. Czarnick, M. Lawton, M. Maceluch), Spec Brands (D. Kaplowitz, B. Kryzda), and Portage Point (T. Studebaker, S. Canna, G. Schmitz, H. Reynolds) on employee raises and deal process	685.00	0.5	342.50
12/4/2023	Tom Studebaker	Prepare for and participate in call with Raymond James (J. Czarnick, M. Lawton, M. Maceluch), Spec Brands (D. Kaplowitz, B. Kryzda), and Portage Point (T. Studebaker, S. Canna, G. Schmitz, H. Reynolds) on employee raises and deal process	925.00	0.5	462.50
12/5/2023	Hunter Reynolds	Prepare for and participate in conversation with Province (S. Kietlinski) and Portage Point (S. Bremer, S. Canna, G. Schmitz, H. Reynolds, S. Levy) on deal progress and updates	415.00	0.4	166.00
12/5/2023	Scott Canna	Prepare for and participate in conversation with Province (S. Kietlinski) and Portage Point (S. Bremer, S. Canna, G. Schmitz, H. Reynolds, S. Levy) on deal progress and updates	685.00	0.4	274.00
12/6/2023	Hunter Reynolds	Prepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Canna, G. Schmitz, H. Reynolds, S. Levy)	415.00	0.3	124.50
12/6/2023	Scott Canna	Prepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Canna, G. Schmitz, H. Reynolds, S. Levy)	685.00	0.3	205.50
12/6/2023	Tom Studebaker	Prepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Canna, G. Schmitz, H. Reynolds, S. Levy)	925.00	0.3	277.50
12/6/2023	Tom Studebaker	Prepare for and participate in call with B. Kotliar and S. Bremer to discuss potential UCC structures and status of negotiations.	925.00	0.5	462.50

<u>Date</u>	<u>Professional</u>	<u>Notes</u>	<u>Rate</u>	<u>Hours</u>	<u>Fees</u>
12/6/2023	Hunter Reynolds	Prepare for and participate in conversation with Togut (A. Glaubach) and H. Reynolds on fee application changes	415.00	0.1	41.50
12/6/2023	Scott Canna	Prepare for and participate in conversation with TSS (K. Ortiz, B. Kotliar, L. Ebrahimi, A. Glaubach), Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz), Dechert (D. Mannal, S. Wolpert, H. Yan) and Province (S. Kietlinski, A. Almeida, A. Byrn	685.00	0.9	616.50
12/6/2023	Tom Studebaker	Prepare for and participate in conversation with TSS (K. Ortiz, B. Kotliar, L. Ebrahimi, A. Glaubach), Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz), Dechert (D. Mannal, S. Wolpert, H. Yan) and Province (S. Kietlinski, A. Almeida, A. Byrn	925.00	0.9	832.50
12/7/2023	Tom Studebaker	Prepare for and attend call with K. Ortiz to discuss current status updates.	925.00	0.3	277.50
12/7/2023	Hunter Reynolds	Prepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, H. Reynolds, S. Levy)	415.00	0.5	207.50
12/7/2023	Scott Canna	Prepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, H. Reynolds, S. Levy)	685.00	0.5	342.50
12/7/2023	Tom Studebaker	Prepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, H. Reynolds, S. Levy)	925.00	0.5	462.50
12/7/2023	Hunter Reynolds	Prepare for and participate in call with Raymond James (J. Czarnick, M. Lawton, M. Maceluch), Spec Brands (D. Kaplowitz, B. Kryzda), and Portage Point (T. Studebaker, S. Bremer, S. Canna, C. Giancaspro, H. Reynolds) on deal process updates	415.00	0.5	207.50
12/7/2023	Scott Canna	Prepare for and participate in call with Raymond James (J. Czarnick, M. Lawton, M. Maceluch), Spec Brands (D. Kaplowitz, B. Kryzda), and Portage Point (T. Studebaker, S. Bremer, S. Canna, C. Giancaspro, H. Reynolds) on deal process updates	685.00	0.5	342.50
12/7/2023	Tom Studebaker	Prepare for and participate in call with Raymond James (J. Czarnick, M. Lawton, M. Maceluch), Spec Brands (D. Kaplowitz, B. Kryzda), and Portage Point (T. Studebaker, S. Bremer, S. Canna, C. Giancaspro, H. Reynolds) on deal process updates	925.00	0.5	462.50
12/7/2023	Cosmo Giancaspro	Prepare for and participate in call with Raymond James (J. Czarnick, M. Lawton, M. Maceluch), Spec Brands (D. Kaplowitz, B. Kryzda), and Portage Point (T. Studebaker, S. Bremer, S. Canna, C. Giancaspro, H. Reynolds) on deal process updates	565.00	0.5	282.50
12/8/2023	Hunter Reynolds	Prepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, H. Reynolds, S. Levy)	415.00	0.6	249.00
12/8/2023	Scott Canna	Prepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, H. Reynolds, S. Levy)	685.00	0.6	411.00
12/8/2023	Tom Studebaker	Prepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, H. Reynolds, S. Levy)	925.00	0.6	555.00
12/8/2023	Tom Studebaker	Prepare for and participate in call with J. Czarnick (RJ) and Portage Point (T. Studebaker, S. Bremer) to discuss current status of negotiations.	925.00	0.4	370.00
12/11/2023	Tom Studebaker	Correspondence with Coventure advisors regarding outstanding due diligence requests and responses.	925.00	0.9	832.50
12/11/2023	Hunter Reynolds	Prepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, C. Giancaspro, H. Reynolds)	415.00	0.2	83.00
12/11/2023	Tom Studebaker	Prepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, C. Giancaspro, H. Reynolds)	925.00	0.2	185.00
12/11/2023	Cosmo Giancaspro	Prepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, C. Giancaspro, H. Reynolds)	565.00	0.2	113.00
12/11/2023	Scott Canna	Prepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, C. Giancaspro, H. Reynolds)	685.00	0.2	137.00
12/11/2023	Hunter Reynolds	Prepare for and participate in conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, H. Reynolds) on post mediation call debrief	415.00	0.3	124.50
12/11/2023	Scott Canna	Prepare for and participate in conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, H. Reynolds) on post mediation call debrief	685.00	0.3	205.50
12/11/2023	Tom Studebaker	Prepare for and participate in conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, H. Reynolds) on post mediation call debrief	925.00	0.3	277.50
12/12/2023	Hunter Reynolds	Prepare for and participate in advisors conversation with Togut (K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Canna, G. Schmitz, H. Reynolds)	415.00	0.4	166.00

<u>Date</u>	<u>Professional</u>	<u>Notes</u>	<u>Rate</u>	<u>Hours</u>	<u>Fees</u>
12/12/2023	Scott Canna	Prepare for and participate in advisors conversation with Togut (K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Canna, G. Schmitz, H. Reynolds)	745.00	0.4	298.00
12/12/2023	Tom Studebaker	Prepare for and participate in advisors conversation with Togut (K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Canna, G. Schmitz, H. Reynolds)	950.00	0.4	380.00
12/12/2023	Hunter Reynolds	Prepare for and participate in call with Raymond James (J. Czarnick, M. Lawton, M. Maceluch), Spec Brands (D. Kaplowitz, B. Kryzda), and Portage Point (S. Canna, H. Reynolds) on Chinese New Year inventory purchases	415.00	0.5	207.50
12/12/2023	Scott Canna	Prepare for and participate in call with Raymond James (J. Czarnick, M. Lawton, M. Maceluch), Spec Brands (D. Kaplowitz, B. Kryzda), and Portage Point (S. Canna, H. Reynolds) on Chinese New Year inventory purchases	685.00	0.5	342.50
12/13/2023	Tom Studebaker	Prepare for and attend call with RJ (J. Czarnick) and Portage (T. Studebaker, S. Bremer) to discuss status updates of term sheet negotiations.	925.00	0.3	277.50
12/13/2023	Hunter Reynolds	Prepare for and participate in advisors conversation with Togut (K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, H. Reynolds)	415.00	0.2	83.00
12/13/2023	Scott Canna	Prepare for and participate in advisors conversation with Togut (K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, H. Reynolds)	685.00	0.2	137.00
12/13/2023	Tom Studebaker	Prepare for and participate in advisors conversation with Togut (K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, H. Reynolds)	925.00	0.2	185.00
12/13/2023	Hunter Reynolds	Prepare for and participate in advisors conversation with Togut (K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Canna, H. Reynolds) on conversion motion	415.00	0.5	207.50
12/13/2023	Scott Canna	Prepare for and participate in advisors conversation with Togut (K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Canna, H. Reynolds) on conversion motion	685.00	0.5	342.50
12/13/2023	Tom Studebaker	Prepare for and participate in advisors conversation with Togut (K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Canna, H. Reynolds) on conversion motion	925.00	0.5	462.50
12/14/2023	Tom Studebaker	Prepare for and attend call with RJ (J. Czarnick) and Portage (T. Studebaker, S. Bremer) to discuss status updates of negotiation.	925.00	0.4	370.00
12/14/2023	Hunter Reynolds	Prepare for and participate in advisors conversation with Togut (K. Ortiz, A. Glaubach) and Portage Point (S. Canna, C. Giancaspro, H. Reynolds)	415.00	0.4	166.00
12/14/2023	Scott Canna	Prepare for and participate in advisors conversation with Togut (K. Ortiz, A. Glaubach) and Portage Point (S. Canna, C. Giancaspro, H. Reynolds)	685.00	0.4	274.00
12/14/2023	Cosmo Giancaspro	Prepare for and participate in advisors conversation with Togut (K. Ortiz, A. Glaubach) and Portage Point (S. Canna, C. Giancaspro, H. Reynolds)	565.00	0.4	226.00
12/14/2023	Hunter Reynolds	Prepare for and participate in call with Raymond James (J. Czarnick, M. Lawton, M. Maceluch), Spec Brands (D. Kaplowitz, B. Kryzda), and Portage Point (S. Canna, H. Reynolds) on open PO and variance report	415.00	0.6	249.00
12/14/2023	Scott Canna	Prepare for and participate in call with Raymond James (J. Czarnick, M. Lawton, M. Maceluch), Spec Brands (D. Kaplowitz, B. Kryzda), and Portage Point (S. Canna, H. Reynolds) on open PO and variance report	685.00	0.6	411.00
12/14/2023	Hunter Reynolds	Prepare for and participate in call with Raymond James (J. Czarnick, M. Lawton, M. Maceluch), Spec Brands (D. Kaplowitz, B. Kryzda), and Portage Point (S. Canna, H. Reynolds) on open POs	415.00	0.4	166.00
12/14/2023	Scott Canna	Prepare for and participate in call with Raymond James (J. Czarnick, M. Lawton, M. Maceluch), Spec Brands (D. Kaplowitz, B. Kryzda), and Portage Point (S. Canna, H. Reynolds) on open POs	685.00	0.4	274.00
12/14/2023	Hunter Reynolds	Prepare for and participate in call with Raymond James (J. Czarnick, M. Lawton, M. Maceluch), Spec Brands (D. Kaplowitz, B. Kryzda), and Portage Point (S. Canna, H. Reynolds) on requests for the Debtors	415.00	0.6	249.00
12/14/2023	Scott Canna	Prepare for and participate in call with Raymond James (J. Czarnick, M. Lawton, M. Maceluch), Spec Brands (D. Kaplowitz, B. Kryzda), and Portage Point (S. Canna, H. Reynolds) on requests for the Debtors	745.00	0.6	447.00
12/14/2023	Hunter Reynolds	Prepare for and participate in conversation with Province (S. Kietlinski, A. Almeida) and Portage Point (T. Studebaker, S. Canna, H. Reynolds) on deal progress	415.00	1.0	415.00
12/14/2023	Scott Canna	Prepare for and participate in conversation with Province (S. Kietlinski, A. Almeida) and Portage Point (T. Studebaker, S. Canna, H. Reynolds) on deal progress	745.00	1.0	745.00
12/14/2023	Tom Studebaker	Prepare for and participate in conversation with Province (S. Kietlinski, A. Almeida) and Portage Point (T. Studebaker, S. Canna, H. Reynolds) on deal progress	950.00	1.0	950.00
12/14/2023	Hunter Reynolds	Prepare for and participate in meeting with Raymond James (J. Czarnick, J. Pielusko), Greenberg (N. Peterman, D. Duerdoth), TSS (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, G. Schmitz, S. Canna, C. Giancaspro, H. Reynolds)	415.00	0.6	249.00
12/14/2023	Cosmo Giancaspro	Prepare for and participate in meeting with Raymond James (J. Czarnick, J. Pielusko), Greenberg (N. Peterman, D. Duerdoth), TSS (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, G. Schmitz, S. Canna, C. Giancaspro, H. Reynolds)	565.00	0.6	339.00
12/14/2023	Scott Canna	Prepare for and participate in meeting with Raymond James (J. Czarnick, J. Pielusko), Greenberg (N. Peterman, D. Duerdoth), TSS (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, G. Schmitz, S. Canna, C. Giancaspro, H. Reynolds)	685.00	0.6	411.00

<u>Date</u>	<u>Professional</u>	<u>Notes</u>	<u>Rate</u>	<u>Hours</u>	<u>Fees</u>
12/14/2023	Tom Stuebaker	Prepare for and participate in meeting with Raymond James (J. Czarnick, J. Pielusko), Greenberg (N. Peterman, D. Duerdoth), TSS (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Stuebaker, S. Bremer, G. Schmitz, S. Canna, C. Giancaspro, H. Reynolds)	925.00	0.6	555.00
12/15/2023	Tom Stuebaker	Prepare for and attend call with RJ (J. Czarnick) to discuss status updates of negotiation.	925.00	0.3	277.50
12/15/2023	Hunter Reynolds	Prepare for and participate in advisors conversation with Togut (K. Ortiz, A. Glaubach) and Portage Point (T. Stuebaker, S. Bremer, S. Canna, G. Schmitz, H. Reynolds)	415.00	0.2	83.00
12/15/2023	Scott Canna	Prepare for and participate in advisors conversation with Togut (K. Ortiz, A. Glaubach) and Portage Point (T. Stuebaker, S. Bremer, S. Canna, G. Schmitz, H. Reynolds)	685.00	0.2	137.00
12/15/2023	Tom Stuebaker	Prepare for and participate in advisors conversation with Togut (K. Ortiz, A. Glaubach) and Portage Point (T. Stuebaker, S. Bremer, S. Canna, G. Schmitz, H. Reynolds)	925.00	0.2	185.00
12/15/2023	Hunter Reynolds	Prepare for and participate in call with Spec Brands (D. Kaplowitz, B. Kryzda), and Portage Point (S. Canna, H. Reynolds) on inventory purchasing	415.00	0.8	332.00
12/15/2023	Scott Canna	Prepare for and participate in call with Spec Brands (D. Kaplowitz, B. Kryzda), and Portage Point (S. Canna, H. Reynolds) on inventory purchasing	685.00	0.8	548.00
12/15/2023	Scott Canna	Review and respond to correspondence regarding diligence from secured lender advisors	685.00	0.5	342.50
12/19/2023	Hunter Reynolds	Prepare for and participate in advisors conversation with Togut (K. Ortiz, A. Glaubach) and Portage Point (T. Stuebaker, S. Bremer, S. Canna, G. Schmitz, H. Reynolds)	415.00	0.6	249.00
12/19/2023	Tom Stuebaker	Prepare for and participate in advisors conversation with Togut (K. Ortiz, A. Glaubach) and Portage Point (T. Stuebaker, S. Bremer, S. Canna, G. Schmitz, H. Reynolds)	925.00	0.6	555.00
12/19/2023	Scott Canna	Prepare for and participate in advisors conversation with Togut (K. Ortiz, A. Glaubach) and Portage Point (T. Stuebaker, S. Bremer, S. Canna, G. Schmitz, H. Reynolds)	685.00	0.6	411.00
12/19/2023	Hunter Reynolds	Prepare for and participate in call with Raymond James (J. Czarnick, M. Lawton, M. Maceluch), Spec Brands (D. Kaplowitz, B. Kryzda), and Portage Point (T. Stuebaker, S. Canna, G. Schmitz, H. Reynolds) on the Debtors Limited BS	415.00	0.3	124.50
12/19/2023	Tom Stuebaker	Prepare for and participate in call with Raymond James (J. Czarnick, M. Lawton, M. Maceluch), Spec Brands (D. Kaplowitz, B. Kryzda), and Portage Point (T. Stuebaker, S. Canna, G. Schmitz, H. Reynolds) on the Debtors Limited BS	925.00	0.3	277.50
12/19/2023	Scott Canna	Prepare for and participate in call with Raymond James (J. Czarnick, M. Lawton, M. Maceluch), Spec Brands (D. Kaplowitz, B. Kryzda), and Portage Point (T. Stuebaker, S. Canna, G. Schmitz, H. Reynolds) on the Debtors Limited BS	685.00	0.3	205.50
12/19/2023	Hunter Reynolds	Prepare for and participate in call with Spec Brands (D. Kaplowitz, B. Kryzda), and Portage Point (T. Stuebaker, S. Canna, H. Reynolds) on Chinese New Year inventory purchases	415.00	0.5	207.50
12/19/2023	Tom Stuebaker	Prepare for and participate in call with Spec Brands (D. Kaplowitz, B. Kryzda), and Portage Point (T. Stuebaker, S. Canna, H. Reynolds) on Chinese New Year inventory purchases	925.00	0.5	462.50
12/19/2023	Scott Canna	Prepare for and participate in call with Spec Brands (D. Kaplowitz, B. Kryzda), and Portage Point (T. Stuebaker, S. Canna, H. Reynolds) on Chinese New Year inventory purchases	685.00	0.5	342.50
12/20/2023	Tom Stuebaker	Correspondence with Togut regarding officer certification per Plan.	925.00	0.4	370.00
12/20/2023	Hunter Reynolds	Prepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Stuebaker, S. Bremer, S. Canna, G. Schmitz, C. Giancaspro, H. Reynolds)	415.00	0.5	207.50
12/20/2023	Tom Stuebaker	Prepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Stuebaker, S. Bremer, S. Canna, G. Schmitz, C. Giancaspro, H. Reynolds)	925.00	0.5	462.50
12/20/2023	Scott Canna	Prepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Stuebaker, S. Bremer, S. Canna, G. Schmitz, C. Giancaspro, H. Reynolds)	685.00	0.5	342.50
12/20/2023	Cosmo Giancaspro	Prepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Stuebaker, S. Bremer, S. Canna, G. Schmitz, C. Giancaspro, H. Reynolds)	565.00	0.5	282.50
12/21/2023	Hunter Reynolds	Prepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (S. Bremer, S. Canna, G. Schmitz, H. Reynolds)	415.00	0.4	166.00
12/21/2023	Scott Canna	Prepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (S. Bremer, S. Canna, G. Schmitz, H. Reynolds)	685.00	0.4	274.00
12/21/2023	Hunter Reynolds	Prepare for and participate in call with Raymond James (J. Czarnick, M. Lawton, M. Maceluch), Spec Brands (D. Kaplowitz, B. Kryzda), and Portage Point (T. Stuebaker, S. Canna, H. Reynolds) for weekly meeting	415.00	0.2	83.00
12/21/2023	Tom Stuebaker	Prepare for and participate in call with Raymond James (J. Czarnick, M. Lawton, M. Maceluch), Spec Brands (D. Kaplowitz, B. Kryzda), and Portage Point (T. Stuebaker, S. Canna, H. Reynolds) for weekly meeting	925.00	0.2	185.00
12/21/2023	Scott Canna	Prepare for and participate in call with Raymond James (J. Czarnick, M. Lawton, M. Maceluch), Spec Brands (D. Kaplowitz, B. Kryzda), and Portage Point (T. Stuebaker, S. Canna, H. Reynolds) for weekly meeting	685.00	0.2	137.00



<u>Date</u>	<u>Professional</u>	<u>Notes</u>	<u>Rate</u>	<u>Hours</u>	<u>Fees</u>
12/21/2023	Hunter Reynolds	Prepare for and participate in conversation with Province (S. Kietlinski, A. Almeida) and Portage Point (T. Studebaker, S. Canna, H. Reynolds) for weekly meeting	415.00	0.4	166.00
12/21/2023	Scott Canna	Prepare for and participate in conversation with Province (S. Kietlinski, A. Almeida) and Portage Point (T. Studebaker, S. Canna, H. Reynolds) for weekly meeting	685.00	0.4	274.00
12/21/2023	Tom Studebaker	Prepare for and participate in conversation with Province (S. Kietlinski, A. Almeida) and Portage Point (T. Studebaker, S. Canna, H. Reynolds) for weekly meeting	925.00	0.4	370.00
12/22/2023	Hunter Reynolds	Prepare for and participate in advisors conversation with Togut (B. Kotliar, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, H. Reynolds)	415.00	1.0	415.00
12/22/2023	Scott Canna	Prepare for and participate in advisors conversation with Togut (B. Kotliar, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, H. Reynolds)	685.00	1.0	685.00
12/22/2023	Tom Studebaker	Prepare for and participate in advisors conversation with Togut (B. Kotliar, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, H. Reynolds)	925.00	1.0	925.00
12/22/2023	Scott Canna	Prepare for and participate in call with Raymond James (J Pielusko) and Portage Point (S Canna) to discuss cash flow budget	685.00	0.3	205.50
12/26/2023	Hunter Reynolds	Prepare for and participate in advisors conversation with Togut (B. Kotliar, A. Glaubach) and Portage Point (T. Studebaker, G. Schmitz, S. Canna, H. Reynolds)	415.00	0.2	83.00
12/26/2023	Tom Studebaker	Prepare for and participate in advisors conversation with Togut (B. Kotliar, A. Glaubach) and Portage Point (T. Studebaker, G. Schmitz, S. Canna, H. Reynolds)	925.00	0.2	185.00
12/26/2023	Scott Canna	Prepare for and participate in advisors conversation with Togut (B. Kotliar, A. Glaubach) and Portage Point (T. Studebaker, G. Schmitz, S. Canna, H. Reynolds)	685.00	0.2	137.00
12/26/2023	Scott Canna	Review and respond to correspondence regarding secured lender inventory purchasing approval	685.00	0.3	205.50
12/27/2023	Hunter Reynolds	Prepare for and participate in advisors conversation with Togut (B. Kotliar, A. Glaubach) and Portage Point (S. Canna, G. Schmitz, H. Reynolds)	415.00	0.2	83.00
12/27/2023	Scott Canna	Prepare for and participate in advisors conversation with Togut (B. Kotliar, A. Glaubach) and Portage Point (S. Canna, G. Schmitz, H. Reynolds)	685.00	0.2	137.00
12/27/2023	Hunter Reynolds	Prepare for and participate in call with Raymond James (J. Czarnick, M. Lawton, M. Maceluch), Spec Brands (D. Kaplowitz, B. Kryzda), and Portage Point (S. Canna, H. Reynolds) to review updated budget	415.00	0.5	207.50
12/27/2023	Scott Canna	Prepare for and participate in call with Raymond James (J. Czarnick, M. Lawton, M. Maceluch), Spec Brands (D. Kaplowitz, B. Kryzda), and Portage Point (S. Canna, H. Reynolds) to review updated budget	685.00	0.5	342.50
12/1/2023	Steve Bremer	Call with Portage and Togut to discuss plan	N/A	0.5	N/A
12/1/2023	Geoff Schmitz	Call with Portage and Togut to discuss plan	N/A	0.5	N/A
12/1/2023	Skye Levy	Prepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, H. Reynolds, S. Levy)	N/A	0.4	N/A
12/1/2023	Steve Bremer	Prepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, H. Reynolds, S. Levy)	N/A	0.4	N/A
12/1/2023	Geoff Schmitz	Prepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, H. Reynolds, S. Levy)	N/A	0.4	N/A
12/4/2023	Skye Levy	Prepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, C. Giancaspro, H. Reynolds, S. Levy)	N/A	0.8	N/A
12/4/2023	Geoff Schmitz	Prepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, C. Giancaspro, H. Reynolds, S. Levy)	N/A	0.8	N/A
12/4/2023	Steve Bremer	Prepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, C. Giancaspro, H. Reynolds, S. Levy)	N/A	0.8	N/A
12/5/2023	Skye Levy	Prepare for and participate in conversation with Province (S. Kietlinski) and Portage Point (S. Bremer, S. Canna, G. Schmitz, H. Reynolds, S. Levy) on deal progress and updates	N/A	0.4	N/A
12/5/2023	Geoff Schmitz	Prepare for and participate in conversation with Province (S. Kietlinski) and Portage Point (S. Bremer, S. Canna, G. Schmitz, H. Reynolds, S. Levy) on deal progress and updates	N/A	0.4	N/A
12/5/2023	Steve Bremer	Prepare for and participate in conversation with Province (S. Kietlinski) and Portage Point (S. Bremer, S. Canna, G. Schmitz, H. Reynolds, S. Levy) on deal progress and updates	N/A	0.4	N/A
12/6/2023	Geoff Schmitz	Prepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Canna, G. Schmitz, H. Reynolds, S. Levy)	N/A	0.3	N/A

<u>Date</u>	<u>Professional</u>	<u>Notes</u>	<u>Rate</u>	<u>Hours</u>	<u>Fees</u>
12/6/2023	Skye Levy	Prepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Canna, G. Schmitz, H. Reynolds, S. Levy)	N/A	0.3	N/A
12/6/2023	Geoff Schmitz	Prepare for and participate in conversation with TSS (K. Ortiz, B. Kotliar, L. Ebrahimi, A. Glaubach), Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz), Dechert (D. Mannal, S. Wolpert, H. Yan) and Province (S. Kietlinski, A. Almeida, A. Byr	N/A	0.9	N/A
12/6/2023	Steve Bremer	Prepare for and participate in conversation with TSS (K. Ortiz, B. Kotliar, L. Ebrahimi, A. Glaubach), Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz), Dechert (D. Mannal, S. Wolpert, H. Yan) and Province (S. Kietlinski, A. Almeida, A. Byrn	N/A	0.9	N/A
12/7/2023	Skye Levy	Prepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, H. Reynolds, S. Levy)	N/A	0.5	N/A
12/7/2023	Steve Bremer	Prepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, H. Reynolds, S. Levy)	N/A	0.5	N/A
12/7/2023	Steve Bremer	Prepare for and participate in call with Raymond James (J. Czarnick, M. Lawton, M. Maceluch), Spec Brands (D. Kaplowitz, B. Kryzda), and Portage Point (T. Studebaker, S. Bremer, S. Canna, C. Giancaspro, H. Reynolds) on deal process updates	N/A	0.5	N/A
12/8/2023	Steve Bremer	Prepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, H. Reynolds, S. Levy)	N/A	0.6	N/A
12/8/2023	Skye Levy	Prepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, H. Reynolds, S. Levy)	N/A	0.6	N/A
12/8/2023	Geoff Schmitz	Prepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, H. Reynolds, S. Levy)	N/A	0.6	N/A
12/11/2023	Steve Bremer	Prepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, C. Giancaspro, H. Reynolds)	N/A	0.2	N/A
12/11/2023	Geoff Schmitz	Prepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, C. Giancaspro, H. Reynolds)	N/A	0.2	N/A
12/11/2023	Geoff Schmitz	Prepare for and participate in conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, H. Reynolds) on post mediation call debrief	N/A	0.3	N/A
12/11/2023	Steve Bremer	Prepare for and participate in conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, H. Reynolds) on post mediation call debrief	N/A	0.3	N/A
12/13/2023	Steve Bremer	Prepare for and attend call with RJ (J. Czarnick) and Portage (T. Studebaker, S. Bremer) to discuss status updates of term sheet negotiations.	N/A	0.3	N/A
12/13/2023	Geoff Schmitz	Prepare for and participate in advisors conversation with Togut (K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, H. Reynolds)	N/A	0.2	N/A
12/13/2023	Steve Bremer	Prepare for and participate in advisors conversation with Togut (K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, H. Reynolds)	N/A	0.2	N/A
12/14/2023	Steve Bremer	Prepare for and participate in meeting with Raymond James (J. Czarnick, J. Pielusko), Greenberg (N. Peterman, D. Duerdoth), TSS (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, G. Schmitz, S. Canna, C. Giancaspro, H. Reynol	N/A	0.6	N/A
12/15/2023	Geoff Schmitz	Correspondence with Togut regarding disclosure statement	N/A	0.4	N/A
12/15/2023	Steve Bremer	Meeting with independant directors and Togut	N/A	0.2	N/A
12/15/2023	Steve Bremer	Prepare for and participate in advisors conversation with Togut (K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, H. Reynolds)	N/A	0.2	N/A
12/15/2023	Geoff Schmitz	Prepare for and participate in advisors conversation with Togut (K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, H. Reynolds)	N/A	0.2	N/A
12/19/2023	Geoff Schmitz	Correspondence with Togut regarding disclosure statement	N/A	0.5	N/A
12/19/2023	Steve Bremer	Prepare for and participate in advisors conversation with Togut (K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, H. Reynolds)	N/A	0.6	N/A
12/19/2023	Geoff Schmitz	Prepare for and participate in advisors conversation with Togut (K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, H. Reynolds)	N/A	0.6	N/A
12/20/2023	Steve Bremer	Prepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, C. Giancaspro, H. Reynolds)	N/A	0.5	N/A

<u>Date</u>	<u>Professional</u>	<u>Notes</u>	<u>Rate</u>	<u>Hours</u>	<u>Fees</u>
12/20/2023	Geoff Schmitz	Prepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, G. Schmitz, C. Giancaspro, H. Reynolds)	N/A	0.5	N/A
12/21/2023	Geoff Schmitz	Meetings & Communication with ProfessionalsPrepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (S. Bremer, S. Canna, G. Schmitz, H. Reynolds)	N/A	0.4	N/A
12/21/2023	Steve Bremer	Prepare for and participate in advisors conversation with Togut (B. Kotliar, K. Ortiz, A. Glaubach) and Portage Point (S. Bremer, S. Canna, G. Schmitz, H. Reynolds)	N/A	0.4	N/A
12/22/2023	Steve Bremer	Prepare for and participate in advisors conversation with Togut (B. Kotliar, A. Glaubach) and Portage Point (T. Studebaker, S. Bremer, S. Canna, H. Reynolds)	N/A	1.0	N/A
12/26/2023	Geoff Schmitz	Prepare for and participate in advisors conversation with Togut (B. Kotliar, A. Glaubach) and Portage Point (T. Studebaker, G. Schmitz, S. Canna, H. Reynolds)	N/A	0.2	N/A
12/27/2023	Geoff Schmitz	Prepare for and participate in advisors conversation with Togut (B. Kotliar, A. Glaubach) and Portage Point (S. Canna, G. Schmitz, H. Reynolds)	N/A	0.2	N/A
<b>Plan &amp; Disclosure Statement</b>					
12/1/2023	Tom Studebaker	Call with J. Pielusko (RJ) to discuss liquidity bridge.	925.00	0.3	277.50
12/1/2023	Tom Studebaker	Correspondence regarding liquidation analysis and supporting analyses.	925.00	0.6	555.00
12/1/2023	Tom Studebaker	Correspondence with Sellers and Debtors regarding Chapter 7 liquidation analysis.	925.00	0.4	370.00
12/1/2023	Tom Studebaker	Prepare for and attend call with Raymond James (J. Czarnick) and Portage Point (T. Studebaker, S. Bremer) to discuss current status of negotiations.	950.00	0.3	285.00
12/1/2023	Cosmo Giancaspro	Research and correspondence re: Calymotis EBITDA	565.00	0.4	226.00
12/1/2023	Tom Studebaker	Review of Bloombody and Calmyotis historical EBITDA amounts in response to question from Coventure.	925.00	0.7	647.50
12/4/2023	Scott Canna	Continue to update liquidation analysis exhibits and assumption notes for inclusion in draft disclosure statement	685.00	1.3	890.50
12/4/2023	Tom Studebaker	Correspondence regarding status of valuation, financial projections and liquidation analysis for inclusion in updated draft DS.	925.00	0.3	277.50
12/4/2023	Tom Studebaker	Correspondence with Sellers Funding regarding liquidation analysis and Chapter 7 overview.	925.00	0.3	277.50
12/4/2023	Tom Studebaker	Initial review of draft liquidation analysis materials for Disclosure Statement.	925.00	0.9	832.50
12/4/2023	Scott Canna	Update liquidation analysis exhibits and assumption notes for inclusion in draft disclosure statement	685.00	1.8	1,233.00
12/4/2023	Hunter Reynolds	Work through building debt schedule to factor in current proposed plan	415.00	2.0	830.00
12/4/2023	Hunter Reynolds	Work through rolling debt schedule through model and outputting	415.00	0.8	332.00
12/5/2023	Tom Studebaker	Correspondence regarding draft POR and DS, open items, and timing for filing.	925.00	0.7	647.50
12/5/2023	Tom Studebaker	Prepare for and attend call with T. Studebaker and S. Canna to discuss draft liquidation analysis and income statement projections to be included as DS exhibits.	925.00	0.3	277.50
12/5/2023	Scott Canna	Prepare for and attend call with T. Studebaker and S. Canna to discuss draft liquidation analysis and income statement projections to be included as DS exhibits.	685.00	0.3	205.50
12/5/2023	Scott Canna	Prepare for and participate in call with Portage Point colleagues (T Studebaker, S Canna) to discuss exhibits to disclosure statement	685.00	0.5	342.50
12/5/2023	Tom Studebaker	Prepare for and participate in call with Portage Point colleagues (T Studebaker, S Canna) to discuss exhibits to disclosure statement	925.00	0.5	462.50
12/5/2023	Tom Studebaker	Review and analysis of draft valuation exhibit to the Disclosure Statement.	925.00	0.9	832.50
12/5/2023	Tom Studebaker	Review and analysis of updated draft liquidation analysis exhibit for Disclosure Statement.	925.00	1.7	1,572.50
12/5/2023	Cosmo Giancaspro	Review of latest plan and disclosure statement materials	565.00	1.4	791.00
12/5/2023	Scott Canna	Update liquidation analysis exhibits for comments from counsel	685.00	1.7	1,164.50
12/6/2023	Tom Studebaker	Correspondence with Debtor professionals regarding draft mediation position statement.	925.00	0.4	370.00
12/6/2023	Tom Studebaker	Review and analysis of brand level financials in connection with potential UCC structures.	925.00	0.8	740.00
12/6/2023	Scott Canna	Review and update exhibits to plan and disclosure statement	685.00	1.3	890.50
12/6/2023	Scott Canna	Review and update position statement	685.00	0.3	205.50
12/6/2023	Tom Studebaker	Review of draft mediation position statement.	925.00	1.4	1,295.00
12/7/2023	Tom Studebaker	Correspondence regarding tax diligence by Coventure advisors.	925.00	0.3	277.50
12/11/2023	Tom Studebaker	Analysis and evaluation of potential settlement structures between Coventure, Sellers and UCC.	925.00	1.2	1,110.00
12/11/2023	Tom Studebaker	Correspondence regarding status updates from mediation prep-session and negotiations.	925.00	0.4	370.00
12/11/2023	Cosmo Giancaspro	Research on potential claims revisions	565.00	1.5	847.50
12/11/2023	Tom Studebaker	Review and analysis of materials requested by mediator in advance of mediation session on 12/18.	925.00	1.4	1,295.00
12/11/2023	Tom Studebaker	Review and analysis of October 2023 the Debtors LTD balance sheet in connection with UCC diligence.	925.00	0.5	462.50
12/12/2023	Tom Studebaker	Continued analysis and evaluation of potential settlement structures between Coventure, Sellers and UCC based on input received from stakeholders.	925.00	1.4	1,295.00

<u>Date</u>	<u>Professional</u>	<u>Notes</u>	<u>Rate</u>	<u>Hours</u>	<u>Fees</u>
12/12/2023	Tom Studebaker	Correspondence with Coventure advisors regarding ongoing due diligence requests and responses.	925.00	0.7	647.50
12/12/2023	Tom Studebaker	Prep for mediation session on 12/18.	925.00	1.5	1,387.50
12/13/2023	Tom Studebaker	Analysis and evaluation of potential earn out structures between Coventure and UCC.	925.00	1.1	1,017.50
12/13/2023	Tom Studebaker	Continued prep for mediation session on 12/18, including review of business plan.	925.00	1.8	1,665.00
12/14/2023	Tom Studebaker	Continued prep for mediation session on 12/18, including continued review of business plan and supporting schedules.	925.00	1.6	1,480.00
12/14/2023	Hunter Reynolds	Prepare and output business plan for comments with updated capital structure	415.00	1.4	581.00
12/14/2023	Scott Canna	Prepare and participate in conversation with S. Canna and H. Reynolds on business plan with updated capital structure	685.00	1.6	1,096.00
12/14/2023	Hunter Reynolds	Prepare and participate in conversation with S. Canna and H. Reynolds on business plan with updated capital structure	415.00	1.6	664.00
12/14/2023	Hunter Reynolds	Prepare and update business plan for new capital structure and check that it flows / ties	415.00	1.4	581.00
12/14/2023	Scott Canna	Prepare for and participate in calls with Portage Point colleagues (T Studebaker, S Canna) to discuss Plan documents and related schedules	685.00	0.7	479.50
12/14/2023	Tom Studebaker	Prepare for and participate in calls with Portage Point colleagues (T Studebaker, S Canna) to discuss Plan documents and related schedules	925.00	0.7	647.50
12/14/2023	Hunter Reynolds	Prepare for and participate in conversation with S. Canna and H. Reynolds on business plan capital structure	415.00	0.2	83.00
12/14/2023	Scott Canna	Prepare for and participate in conversation with S. Canna and H. Reynolds on business plan capital structure	685.00	0.2	137.00
12/14/2023	Tom Studebaker	Review and analysis of updated DS exhibits, including correspondence regarding the same.	925.00	1.9	1,757.50
12/14/2023	Tom Studebaker	Review and analysis of updated term sheet detailing agreement between Coventure and Sellers, including correspondence regarding the same.	925.00	1.6	1,480.00
12/14/2023	Cosmo Giancaspro	Review latest business plan materials	565.00	1.2	678.00
12/14/2023	Cosmo Giancaspro	Review of latest term sheet and corresponding materials	565.00	1.3	734.50
12/14/2023	Cosmo Giancaspro	Support business plan revision based on latest term sheet	565.00	1.8	1,017.00
12/14/2023	Hunter Reynolds	Work through building in updated capital structure into the business plan	415.00	2.0	830.00
12/15/2023	Cosmo Giancaspro	Assist in mapping of November COGS and inventory for liquidation analysis	565.00	0.6	339.00
12/15/2023	Tom Studebaker	Continued analysis and evaluation of potential settlement structures between Coventure and UCC in advance of mediation.	925.00	1.3	1,202.50
12/15/2023	Tom Studebaker	Continued review and analysis of Coventure / Sellers term sheet in connection with UCC settlement structures.	925.00	1.3	1,202.50
12/15/2023	Cosmo Giancaspro	Continued review of plan and disclosure statement materials	565.00	1.5	847.50
12/15/2023	Scott Canna	Prepare for and participate in calls with Portage Point colleagues (T Studebaker, S Canna) to review latest plan economics	685.00	0.5	342.50
12/15/2023	Tom Studebaker	Prepare for and participate in calls with Portage Point colleagues (T Studebaker, S Canna) to review latest plan economics	925.00	0.5	462.50
12/15/2023	Tom Studebaker	Review and analysis of updated business plan incorporating revised term sheet from Coventure.	925.00	0.9	832.50
12/15/2023	Scott Canna	Review and update exhibits to revised Plan & Disclosure Statement	685.00	1.5	1,027.50
12/18/2023	Tom Studebaker	Continued participation in mediation session (part 2).	925.00	2.8	2,590.00
12/18/2023	Tom Studebaker	Continued participation in mediation session (part 3).	925.00	2.5	2,312.50
12/18/2023	Scott Canna	Prepare for and participate in call with Portage Point colleagues (T Studebaker, S Bremer, S Canna) to discuss mediation plan economics	685.00	0.4	274.00
12/18/2023	Tom Studebaker	Prepare for and participate in call with Portage Point colleagues (T Studebaker, S Bremer, S Canna) to discuss mediation plan economics	925.00	0.4	370.00
12/18/2023	Scott Canna	Prepare for and participate in call with Portage Point colleagues (T Studebaker, S Canna) to discuss mediation plan	685.00	0.5	342.50
12/18/2023	Tom Studebaker	Prepare for and participate in call with Portage Point colleagues (T Studebaker, S Canna) to discuss mediation plan	925.00	0.5	462.50
12/18/2023	Scott Canna	Prepare for and participate in call with Portage Point colleagues (T Studebaker, S Canna) to discuss revised Plan sources and uses	685.00	0.7	479.50
12/18/2023	Tom Studebaker	Prepare for and participate in call with Portage Point colleagues (T Studebaker, S Canna) to discuss revised Plan sources and uses	925.00	0.7	647.50
12/18/2023	Tom Studebaker	Prepare for and participate in mediation session (part 1).	925.00	2.5	2,312.50
12/18/2023	Tom Studebaker	Review of draft term sheet summarizing agreement, including correspondence regarding the same.	925.00	0.9	832.50
12/19/2023	Tom Studebaker	Continued review of draft disclosure statement, review of comments received from GT.	925.00	1.3	1,202.50
12/19/2023	Tom Studebaker	Correspondence regarding draft disclosure statement and comments received.	925.00	0.7	647.50
12/19/2023	Cosmo Giancaspro	Gather materials to support Coventure analysis	565.00	0.5	282.50
12/19/2023	Scott Canna	Prepare for and participate in call with Portage Point colleagues (T Studebaker, S Canna) to review Plan economics and claims reconciliation	685.00	1.0	685.00
12/19/2023	Tom Studebaker	Prepare for and participate in call with Portage Point colleagues (T Studebaker, S Canna) to review Plan economics and claims reconciliation	925.00	1.0	925.00
12/19/2023	Tom Studebaker	Review of draft disclosure statement based on mediation settlement.	925.00	1.8	1,665.00
12/19/2023	Tom Studebaker	Review of updated draft disclosure statement exhibits.	925.00	0.9	832.50

<u>Date</u>	<u>Professional</u>	<u>Notes</u>	<u>Rate</u>	<u>Hours</u>	<u>Fees</u>
12/20/2023	Tom Stuebaker	Continued review of draft disclosure statement, review of additional comments received from GT.	925.00	0.8	740.00
12/20/2023	Tom Stuebaker	Continued review of draft disclosure statement, review of comments received from Dechert.	925.00	0.6	555.00
12/20/2023	Tom Stuebaker	Continued review of updated draft disclosure statement, review of comments received.	925.00	1.4	1,295.00
12/20/2023	Tom Stuebaker	Correspondence regarding draft disclosure statement and comments received.	925.00	0.8	740.00
12/20/2023	Scott Canna	Prepare for and participate in calls with Portage Point colleagues (T Stuebaker, S Canna) to review and discuss drafts of amended disclosure statement	685.00	0.7	479.50
12/20/2023	Tom Stuebaker	Prepare for and participate in calls with Portage Point colleagues (T Stuebaker, S Canna) to review and discuss drafts of amended disclosure statement	925.00	0.7	647.50
12/20/2023	Tom Stuebaker	Review and analysis of Portage restructuring fee calculations for purposes of plan.	925.00	0.4	370.00
12/20/2023	Scott Canna	Review and provide feedback to draft amended disclosure statement and related exhibits	685.00	1.5	1,027.50
12/20/2023	Scott Canna	Review and respond to correspondence regarding stakeholder advisors questions on draft disclosure statement and plan	685.00	0.7	479.50
12/21/2023	Tom Stuebaker	Review of draft contract cure workbook provided to Coventure related to plan assumptions.	925.00	0.6	555.00
12/21/2023	Tom Stuebaker	Review of Schedule G related to development of contract assumption / rejection analysis.	925.00	0.9	832.50
12/21/2023	Tom Stuebaker	Review of solicitation versions of plan and disclosure statement filed.	925.00	0.6	555.00
12/22/2023	Scott Canna	Prepare final exhibits for Plan and Disclosure statement	685.00	1.0	685.00
12/26/2023	Tom Stuebaker	Prepare for and participate in conversation with (T. Stuebaker, S. Canna) related to open items, next steps, and outstanding deliverables.	925.00	0.7	647.50
12/27/2023	Tom Stuebaker	Continued development of analysis related to allocation of \$500K professional fee allocation between debtors and UCC, including correspondence regarding the same.	925.00	1.9	1,757.50
12/27/2023	Tom Stuebaker	Correspondence regarding status of executory contract review and next steps.	925.00	0.7	647.50
12/27/2023	Tom Stuebaker	Internal discussions and correspondence (T. Stuebaker, S. Canna) related to open items, next steps, and outstanding deliverables.	925.00	0.8	740.00
12/27/2023	Scott Canna	Prepare for and participate in conversation with (T. Stuebaker, S. Canna) related to open items, next steps, and outstanding deliverables.	745.00	0.8	596.00
12/28/2023	Tom Stuebaker	Initial review of draft schedule of retained causes of action.	925.00	1.2	1,110.00
12/28/2023	Tom Stuebaker	Internal discussions and correspondence (T. Stuebaker, S. Canna) related to open items, next steps, and outstanding deliverables.	925.00	0.7	647.50
12/28/2023	Tom Stuebaker	Review of updated draft analysis related to allocation of \$500K professional fee allocation between debtors and UCC, including correspondence regarding the same.	925.00	1.6	1,480.00
12/29/2023	Tom Stuebaker	Ongoing review of estimated claims summary and funding requirements at close.	925.00	1.1	1,017.50
12/5/2023	Geoff Schmitz	Correspondence with Togut regarding disclosure statement	N/A	0.6	N/A
12/5/2023	Geoff Schmitz	Review and comment on latest draft disclosure statement	N/A	1.2	N/A
12/5/2023	Geoff Schmitz	Review draft plan and disclosure statement	N/A	1.5	N/A
12/5/2023	Steve Bremer	Review latest draft plan and disclosure statement	N/A	1.0	N/A
12/6/2023	Steve Bremer	Review disclosure statement and related exhibits	N/A	1.2	N/A
12/6/2023	Geoff Schmitz	Review DS and related exhibits	N/A	0.8	N/A
12/14/2023	Steve Bremer	Review latest draft plan and disclosure statement	N/A	1.0	N/A
12/14/2023	Geoff Schmitz	Review latest drafts of plan and disclosure statement	N/A	1.5	N/A
12/18/2023	Steve Bremer	Prepare for and participate in call with Portage Point colleagues (T Stuebaker, S Bremer, S Canna) to discuss mediation plan economics	N/A	0.4	N/A
12/19/2023	Steve Bremer	Review latest draft disclosure statement and related e-mail correspondence	N/A	1.4	N/A
12/19/2023	Geoff Schmitz	Review latest draft DS and related exhibits	N/A	0.7	N/A
12/20/2023	Steve Bremer	Review latest draft plan and disclosure statement	N/A	0.7	N/A
12/20/2023	Geoff Schmitz	Review latest plan and disclosure statement	N/A	0.6	N/A
12/21/2023	Geoff Schmitz	Review latest plan and disclosure statement	N/A	0.6	N/A
12/21/2023	Steve Bremer	Review latest plan and disclosure statement	N/A	0.5	N/A
<b>Reporting</b>					
12/7/2023	Hunter Reynolds	Work through consolidating personnel for each firm to a single list	415.00	0.8	332.00
12/19/2023	Hunter Reynolds	Create and begin working through November MOR template	415.00	2.0	830.00
12/19/2023	Cosmo Giancaspro	Review of draft in-progress MOR materials	565.00	0.4	226.00
12/20/2023	Hunter Reynolds	Begin bringing in and updating MOR reporting for November	415.00	1.8	747.00
12/21/2023	Hunter Reynolds	Work through building out income statement for MOR's	415.00	1.7	705.50
12/21/2023	Hunter Reynolds	Work through building out MOR for November	415.00	1.0	415.00
12/22/2023	Hunter Reynolds	Work through cash activity between bank accounts exhibit	415.00	1.4	581.00
12/26/2023	Hunter Reynolds	Work through updating MOR's for November with post petition payables	415.00	0.7	290.50
12/27/2023	Scott Canna	Review latest monthly operating report files and support schedules	685.00	1.8	1,233.00
12/27/2023	Hunter Reynolds	Work through and update MOR exhibit pdfs	415.00	1.0	415.00
12/27/2023	Hunter Reynolds	Work through creating MOR pdf's for November for each of the Debtors	415.00	2.0	830.00
12/27/2023	Hunter Reynolds	Work through updating November MOR and outputting November MOR to team	415.00	0.4	166.00

**Reporting**

<u>Date</u>	<u>Professional</u>	<u>Notes</u>	<u>Rate</u>	<u>Hours</u>	<u>Fees</u>
12/13/2023	Scott Canna	Review and update bi-weekly reporting schedules based on first day relief	685.00	1.0	685.00
12/14/2023	Hunter Reynolds	Prepare for and participate in financial model working session (G. Schmitz, S. Levy, H. Reynolds)	415.00	2.0	830.00
12/14/2023	Hunter Reynolds	Prepare for and participate in financial model working session (G. Schmitz, S. Levy, H. Reynolds)	415.00	0.6	249.00
12/15/2023	Hunter Reynolds	Prepare for and participate in financial model working session (G. Schmitz, S. Levy, H. Reynolds)	415.00	1.6	664.00
12/18/2023	Scott Canna	Continue to participate in mediation discussions with counsel	685.00	0.7	479.50
12/18/2023	Scott Canna	Participate in mediation discussions with counsel	685.00	1.9	1,301.50
12/19/2023	Scott Canna	Update liquidity forecast and sources & uses exhibits for Plan construct	685.00	1.0	685.00
12/21/2023	Scott Canna	Review and prepare contract assumption and rejection database for buyer evaluation	685.00	1.8	1,233.00
12/27/2023	Scott Canna	Review and update contract listing based on assumption feedback from Debtors	685.00	1.5	1,027.50
12/28/2023	Scott Canna	Prepare for and participate in call with Raymond James (J Pielusko) regarding contract cures	685.00	0.3	205.50
12/28/2023	Scott Canna	Prepare management transition plan, and review and respond to related correspondence	685.00	1.8	1,233.00
12/28/2023	Scott Canna	Review and update contract assumption schedule	685.00	1.0	685.00
12/29/2023	Scott Canna	Review and respond to correspondence regarding contract assumption and rejection review and process outline	685.00	1.8	1,233.00
12/30/2023	Scott Canna	Organize company and buyer meetings related to contract assumption and rejection motion	685.00	1.0	685.00

#### Transaction Support & Execution

12/4/2023	Steve Bremer	Call w/ T. Studebaker to discuss case progress	N/A	0.2	N/A
12/8/2023	Geoff Schmitz	Internal catch up on case progress (S. Bremer, G. Schmitz)	N/A	0.8	N/A
12/8/2023	Steve Bremer	Internal catch up on case progress (S. Bremer, G. Schmitz)	N/A	0.9	N/A
12/14/2023	Geoff Schmitz	Financial model working session (G. Schmitz, S. Levy, H. Reynolds)	N/A	2.6	N/A
12/14/2023	Skye Levy	Financial model working session (G. Schmitz, S. Levy, H. Reynolds)	N/A	2.6	N/A
12/14/2023	Steve Bremer	Review latest term sheet between CoVenture and SellersFi	N/A	0.5	N/A
12/14/2023	Geoff Schmitz	Review latest term sheet between CoVenture and SellersFunding	N/A	0.3	N/A
12/15/2023	Steve Bremer	Discuss term sheet and stakeholder recoveries based on latest deal framework (S. Bremer, G. Schmitz)	N/A	0.9	N/A
12/15/2023	Geoff Schmitz	Financial model working session (G. Schmitz, S. Levy, H. Reynolds)	N/A	1.6	N/A
12/15/2023	Skye Levy	Financial model working session (G. Schmitz, S. Levy, H. Reynolds)	N/A	1.6	N/A
12/15/2023	Geoff Schmitz	Internal discussion regarding mediation preparation (S. Bremer, G. Schmitz)	N/A	2.4	N/A
12/15/2023	Steve Bremer	Internal discussion regarding mediation preparation (S. Bremer, G. Schmitz)	N/A	2.4	N/A
12/15/2023	Geoff Schmitz	Prepare stakeholder recovery analysis	N/A	2.8	N/A
12/15/2023	Geoff Schmitz	Review and discuss financial model (S. Bremer, G. Schmitz)	N/A	1.5	N/A
12/15/2023	Geoff Schmitz	Review and discuss recovery analysis (S. Bremer, G. Schmitz)	N/A	0.9	N/A
12/16/2023	Geoff Schmitz	Review financial model and forecast output	N/A	1.5	N/A
12/18/2023	Steve Bremer	Attend and participate in mediation session	N/A	8.0	N/A
12/18/2023	Geoff Schmitz	Attend and participate in mediation session	N/A	8.0	N/A
12/18/2023	Geoff Schmitz	Internal post-mediation debrief (S. Bremer, G. Schmitz)	N/A	1.0	N/A
12/18/2023	Steve Bremer	Internal post-mediation debrief (S. Bremer, G. Schmitz)	N/A	1.0	N/A
12/20/2023	Steve Bremer	Correspondence with Togut regarding revised plan and related mechanics	N/A	0.6	N/A
12/22/2023	Geoff Schmitz	Internal catch up on case progress (S. Bremer, G. Schmitz)	N/A	0.8	N/A
12/22/2023	Steve Bremer	Internal catch up on case progress (S. Bremer, G. Schmitz)	N/A	0.8	N/A

#### Valuation

12/3/2023	Geoff Schmitz	Review of latest valuation materials	N/A	1.8	N/A
12/3/2023	Geoff Schmitz	Update and review latest draft valuation analysis	N/A	1.7	N/A
12/3/2023	Skye Levy	updating valuation materials	N/A	0.5	N/A
12/4/2023	Skye Levy	Continuing to update valuation materials	N/A	1.8	N/A
12/4/2023	Skye Levy	Prepare for and participate in an internal discussion with Portage Point (G. Schmitz, S. Levy) on valuation materials	N/A	1.0	N/A
12/4/2023	Geoff Schmitz	Prepare for and participate in an internal discussion with Portage Point (G. Schmitz, S. Levy) on valuation materials	N/A	2.0	N/A
12/4/2023	Geoff Schmitz	Review and discuss latest valuation analysis with S. Bremer	N/A	2.0	N/A
12/4/2023	Steve Bremer	Review valuation materials	N/A	1.8	N/A
12/4/2023	Steve Bremer	Review valuation with G. Schmitz	N/A	2.0	N/A
12/4/2023	Geoff Schmitz	Update and review latest draft valuation analysis	N/A	1.5	N/A
12/4/2023	Skye Levy	Updating valuation materials	N/A	1.6	N/A
12/5/2023	Geoff Schmitz	Review valuation and related exhibits	N/A	1.4	N/A
12/5/2023	Geoff Schmitz	Update and review latest draft valuation analysis	N/A	1.9	N/A